United Nations A/69/412–S/2014/712

General Assembly
Security Council

Distr.: General
1 October 2014
English
Original: Arabic

General Assembly
Sixty-ninth session
Agenda item 35
The situation in the Middle East

Security Council
Sixty-ninth year

Identical letters dated 22 September 2014 from the Permanent Representative of Lebanon to the United Nations addressed to the Secretary-General and the President of the Security Council

On instructions from my Government, I wish to inform you that at 1520 hours on 5 September 2014, in the locality of Kaff al-Ahmar — Adlun, a Lebanese Army patrol found an Israeli listening device camouflaged as a rock. Before the device could be examined, the Israeli enemy detonated it, killing the civilian Hasan Haydar who was standing nearby.

I should like to reiterate that my Government honours its commitments under international resolutions. I call upon the Security Council to condemn this attack in the strongest possible terms and compel Israel to bring an end to its violations of Lebanese sovereignty by air, sea and land, and fulfil all of its obligations under Security Council resolution 1701 (2006).

I should be grateful if you would have the present letter circulated as a document of the sixty-ninth session of the General Assembly, under agenda item 35, and of the Security Council.

(*Signed*) Nawaf **Salam**
Ambassador
Permanent Representative

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United Nations A/69/413

General Assembly

Distr.: General
2 October 2014

Original: English

Sixty-ninth session
Agenda item 14
Culture of peace

Promotion of a culture of peace and interreligious and intercultural dialogue, understanding and cooperation for peace

Report of the Secretary-General

Summary

The present report provides an overview of the activities that have been carried out by the main United Nations entities working in the areas of a culture of peace and interreligious and intercultural dialogue, understanding and cooperation for peace since the adoption by the General Assembly of its resolutions 68/125 and 68/126.

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I. Introduction

1. The present report is presented in pursuance of General Assembly resolutions 68/125, on the follow-up to the Declaration and Plan of Action on a Culture of Peace, and 68/126, on the promotion of interreligious and intercultural dialogue, understanding and cooperation for peace. This is the first time that a combined report has been submitted covering the implementation by the United Nations system of the two resolutions.

2. The rationale for streamlining the documentation submitted under the agenda item "Culture of peace" lies in the fact that reports have increasingly addressed activities relevant to both resolutions, leading to repetition. The end of the International Decade for a Culture of Peace and Non-violence for the Children of the World (2001-2010) and the new focus adopted by the General Conference of the United Nations Educational, Scientific and Cultural Organization (UNESCO), including the adoption of the International Decade for the Rapprochement of Cultures (2013-2022), have also contributed to increased proximity between the culture of peace and the intercultural and interreligious agendas. Adopting a single reporting framework was recommended in the reports submitted to the General Assembly at its sixty-eighth session (see A/68/286, para. 87, and A/68/216, para. 61).

3. The present report contains contributions received from a wide range of United Nations entities whose mandates are directly focused on or contribute to peace and dialogue.

II. Leading role of the United Nations Educational, Scientific and Cultural Organization in the implementation of its programme of action for a culture of peace and non-violence and the Action Plan for the International Decade for the Rapprochement of Cultures

4. UNESCO continues to capitalize on its programme of action for a culture of peace and non-violence as well as the Action Plan for the International Decade for the Rapprochement of Cultures (2013-2022), with a view to actively engaging partners in the fostering of mutual understanding and dialogue.

Promotion of peace and mutual understanding through education

5. UNESCO promotes values, attitudes and behaviours that foster responsible global citizenship, through effective educational responses to contemporary challenges. A focus is placed on programmes and projects to help instil tolerance and understanding among diverse groups, cultures and religions. This is consistent with the goals of the United Nations Secretary-General's Global Education First Initiative, for which UNESCO is hosting the secretariat, and with the UNESCO global citizenship education framework. Under the latter, UNESCO assists its member States in integrating global citizenship education into national education systems; creating open dialogue, such as the first UNESCO Forum on Global Citizenship Education (Bangkok, December 2013); and providing conceptual clarity and guidance, such as in the publication "Global citizenship education: preparing learners for the challenges of the 21st century".

6. UNESCO also enhances peace and human rights education. The preparation of the plan of action for the third phase of the World Programme for Human Rights Education and the development of a joint curriculum reform resource pack are important ongoing tasks. The monitoring of the implementation of the 1974 UNESCO recommendation concerning education for international understanding, cooperation and peace and education relating to human rights and fundamental freedoms is noteworthy as part of this research. It maintains a normative framework for shared values and principles of human rights in and through education. The latest report on the implementation of this recommendation[1] builds on a consultation initiated in 2013 to which 57 member States responded.

7. UNESCO contributes to the revision or adaptation of curricula, school textbooks and other learning materials to remove cultural, religious and gender-based stereotypes, in particular as part of the King Abdullah bin Abdulaziz International Programme for a Culture of Peace and Dialogue,[2] supported by Saudi Arabia. Likewise, the "Teaching Respect for All" project, supported by Brazil and the United States of America, promotes universal principles and values based on human rights to counter all forms of discrimination and violence. In this context, the publication entitled "Teaching Respect for All implementation guide" is a useful new tool. Assessing education policies and the realities of "learning to live together" from a regional perspective helps to measure school needs in order to meet the challenges of our diverse societies, as outlined in a synthesis report issued by UNESCO and based on data collected in 10 countries in Asia and the Pacific.[3]

8. In addition, language education deserves full attention as an enabling factor with respect to achieving education for all. Language ability is undoubtedly gaining in importance in a globalized and culturally diverse world. This strengthens the UNESCO position with regard to promoting "multilingual education", a term adopted in 1999 to refer to the use of at least three languages: the mother tongue, a regional or national language and an international language in education. This linguistic and cultural diversity contributes to creativity, innovation and social inclusion, as celebrated during International Mother Language Day (21 February). In 2014, events were organized in cooperation with the International Organization of la Francophonie focusing on "Local languages for global citizenship: spotlight on science".[4] An international conference on "Enhancing language ability and education for the twenty-first century" was organized in Suzhou, China (4-6 June 2014), in partnership with the Government of China.

9. Furthermore, UNESCO uses the transformative power of education to deepen knowledge about tragic chapters of human history, in order to protect present and future generations from ignorance and/or obfuscation that might lead to a repetition of the same horrors. In this regard, the UNESCO Holocaust Education Programme includes policy design and awareness-raising, capacity development and advocacy work. An international seminar entitled "The impact of holocaust education: how to assess policies and practices?" was organized by UNESCO, as were special events

[1] See http://unesdoc.unesco.org/images/0022/002241/224137e.pdf.

[2] See http://peace-dialogue.org/en.

[3] See http://unesdoc.unesco.org/images/0022/002272/227208E.pdf.

[4] See http://www.unesco.org/new/en/unesco/events/prizes-and-celebrations/celebrations/international-days/international-mother-language-day-2014/.

on the commemoration of the Holocaust and the Rwandan genocide during the corresponding International Days.

10. UNESCO is also pioneering an educational and cultural initiative, the Slave Route Project, which supports research and raises awareness regarding the history of the slave trade, slavery and their consequences. "Breaking the silence", highlighting the resulting cultural interactions and promoting shared heritage remain important. The label "site of memory associated with the UNESCO Slave Route Project", awarded to such historical sites as the Quay of Valongo (Rio de Janeiro, Brazil), contributes to this. Valuing the contributions of the enslaved peoples to modern multicultural societies is important, especially in the context of the International Decade for the Rapprochement of Cultures. The celebration in 2014 of the twentieth anniversary of the Slave Route Project[5] enhanced the global reflection on this history, promoted reconciliation efforts and assisted in the design of tools and approaches for the management of new forms of identity emerging from this past. Initiatives are taking place throughout the world, particularly around dedicated observance dates (i.e., 25 March and 23 August).

11. In helping to shape the post-2015 follow-up agenda, UNESCO urges all Governments to invest more in quality and inclusive education, as well as lifelong learning, as accelerators of development and enablers of more peaceful societies, as reflected in the Education For All Global Monitoring Report 2013-2014, *Teaching and Learning: Achieving Quality for All*. This is also the organization's case for making global citizenship education one of the targets of the education goal in the post-2015 development agenda.

Developing new policies and tools for addressing social inclusion, intercultural dialogue and peaceful coexistence

12. Today's ongoing and profound social transformations have created an unprecedented demand for social cohesion, inclusion and intercultural dialogue. In this context, UNESCO is addressing key emerging concerns, including the role of young people as agents of change, citizens' participation in the consolidation of democracy and the ethical implications of sustainable development. In that effort, more room is being given to the organization's future-oriented and anticipatory function as a global laboratory of ideas for designing innovative proposals and assisting its member States in the formulation and review of public policies.

13. Through its Management of Social Transformations (MOST) Programme, UNESCO encourages decision makers to design and implement inclusive, innovative, culturally sensitive and rights-based public policies that foster social inclusion and intercultural dialogue. The UNESCO International Coalition of Cities against Racism and Discrimination remains an active network that promotes a policy orientation of inclusiveness at the municipal level and serves as a good platform for awareness-raising during the International Day for the Elimination of Racial Discrimination (21 March). UNESCO also seeks to use sport as a powerful vehicle for delivering those messages, including through the International Day of Sport for Development and Peace (6 April), first held in 2014.[6] The International

[5] See http://unesdoc.unesco.org/images/0022/002284/228475e.pdf.

[6] See http://www.unesco.org/new/en/unesco/events/prizes-and-celebrations/celebrations/international-days/international-day-of-sport-for-development-and-peace-2014/.

Day of Peace (21 September) also remains a strategic moment for reflection and awareness-raising.

14. Empowering and integrating global youth efforts in this field are critical steps, and the UNESCO Youth Forum provides a unique opportunity in that regard. As a concrete outcome of the eighth UNESCO Youth Forum (October 2013), the new Operational Strategy on Youth (2014-2021)[7] was adopted by the General Conference of UNESCO at its thirty-seventh session. In parallel, regular platforms for youth dialogue and actions are provided, including at the international conference on "Youth volunteering and dialogue" held in Jeddah, Saudi Arabia (December 2013), and the Networks of Mediterranean Youth project, implemented with the financial support of the European Union and aimed at strengthening active participation by youth in the development of their communities and their involvement in the decision-making process. The upcoming Pan-African Youth Forum for a Culture of Peace, to be held in Libreville (13-14 December 2014), is guided by similar objectives.

15. In the same context, the work of the UNESCO Goodwill Ambassador Forest Whitaker is important. It comprises the peacebuilding "Harmonizer" programme, launched in Mexico and aimed at vulnerable youth experiencing the aftermath of violence and conflict, and the Youth Peacemaker Network, initiated in South Sudan to support the peace and reconciliation process, with a focus on youth and former soldiers. The contributions of women to the fostering of dialogue among cultures need to be highlighted and fully supported, as emphasized in the new UNESCO Priority Gender Equality Action Plan (2014-2021).

16. UNESCO has renewed its efforts to foster a culture of peace and dialogue in Africa. In the operational strategy adopted in November 2013 by the General Conference for the Priority Africa programme of the organization, a culture of peace was designated as one of the main pillars of its activities in the region during the period 2014-2021. UNESCO has accelerated the momentum created for a culture of peace by the "Make Peace Happen" campaign, which originated as a result of the conclusions and recommendations of the Pan-African Forum entitled "Sources and resources for a culture of peace", held in Luanda in 2013. Since the creation in September 2013 at Addis Ababa of a network of foundations and research institutions for the promotion of a culture of peace, UNESCO has, in partnership with the Government of Côte d'Ivoire, prepared for the launch of its activities in the context of a conference, held on the International Day of Peace 2014 in Yamoussoukro, celebrating the twenty-fifth anniversary of the birth in that city of the concept of a culture of peace.

17. In March 2014, UNESCO and a number of partners undertook an initiative to launch a women's network to promote a culture of peace in Africa. With respect to youth, UNESCO has begun working in collaboration with the Government of Gabon to establish a youth network with the same goal, to be launched in Libreville in December 2014. This platform for dialogue will operate as a youth-owned social network.

[7] See http://en.unesco.org/sites/default/files/Operational%20Strategy%20on%20Youth%202014-2021.pdf.

Media and information literacy as a catalyst for intercultural dialogue for peace

18. Media and information technologies, including social media, have become paramount tools for connecting people and allowing dialogue to take place peacefully. Because the advancement of media and information literacy and intercultural dialogue is vital in this endeavour, UNESCO continues to enable journalism training institutions, including relevant non-governmental organizations, to incorporate those topics into their activities. The objective is to upgrade the skills of young researchers and journalists to guard them against bias in the gathering and reporting or dissemination of news and information. To this end, the International University Network on Media and Information Literacy and Intercultural Dialogue of UNESCO and the United Nations Alliance of Civilizations helps to promote further reflection on the design of training modules and policy guidelines targeting young people to facilitate culturally diverse reporting.

19. The recently issued UNESCO publication *Media and Information Literacy Policy and Strategy Guidelines* is focused on how citizens and media professionals can use media and information literacy to promote communication practices that are sensitive to cultural diversity and intercultural dialogue.

20. The UNESCO Asia-Pacific Youth Training on Media and Civic Participation, organized in Bali, Indonesia (21-28 August 2014), was a timely opportunity for the sharing of experiences on the culture of peace through the media and developing practical action plans. UNESCO is developing an interactive e-portal to provide young people with access to information and literature, and to develop e-courses on enhancing intercultural skills with the possibility of sharing experiences through a virtual forum dedicated to the culture of peace in everyday life. The portal also highlights the activities and results of all the projects carried out in the context of the King Abdullah bin Abdulaziz International Programme for a Culture of Peace and Dialogue, with the long-term intent of including all the work accomplished by UNESCO in this area.

21. All these actions require full respect for freedom of expression and media freedom, which involves the safety of journalists. This is why UNESCO spearheaded the United Nations Plan of Action on the Safety of Journalists and the Issue of Impunity,[8] based on a multi-stakeholder approach to the creation of a free and safe environment for journalists and media workers in both conflict and non-conflict situations.

Promoting intercultural and interreligious dialogue for mutual understanding and peace

22. In increasingly diverse and interconnected societies, peaceful coexistence is no longer enough. Cultural and religious differences are at the forefront. People need to be equipped with the capacities necessary to thwart hate speech, challenge stereotypes and promote the peaceful coexistence in diversity and with respect for human rights. For UNESCO, the major aim of interreligious dialogue, which forms part of broader intercultural dialogue, is to enhance understanding between non-believers and believers, as well as between individuals and leaders of different

[8] See http://www.unesco.org/new/en/communication-and-information/freedom-of-expression/safety-of-journalists/un-plan-of-action/.

religions, faiths and convictions, with a view to increasing mutual knowledge about spiritual traditions and their underlying values.

23. To achieve greater impact in this endeavour, reinforcing partnerships among key actors is fundamental. UNESCO renewed its memorandum of understanding with the United Nations Alliance of Civilizations in September 2013 and signed a memorandum of understanding with the King Abdullah bin Abdulaziz International Centre for Interreligious and Intercultural Dialogue in May 2014. This is consistent with the organization's active involvement in other forums, such as the Baku Process, culminating every two years in the World Forum on Intercultural Dialogue, and debates related to the World Public Forum "Dialogue of Civilizations". In this context, as part of the Euro-Arab Dialogue initiative, UNESCO organized, in cooperation with the MBI Al Jaber Foundation, a conference entitled "Euro-Arab dialogue: our commonly shared values" (Algarve, Portugal, 25-26 November 2013), with a similar event planned in October 2014. A number of new concrete flagship activities will be needed to effectively address the rise in intolerance and extremism. The upcoming launch of phase II of the King Abdullah bin Abdulaziz International Programme for a Culture of Peace and Dialogue will further support UNESCO work in this area. A portfolio including guidelines and training tools is under development and will support capacity-building.

24. The normative framework of UNESCO also provides a unique global platform for dialogue, having established a holistic cultural governance system as part of a human-rights-based approach. As such, the implementation of the organization's cultural instruments and programmes engages States in dialogue and cooperation. This is also advanced through dedicated UNESCO programmes such as the General and Regional Histories, in particular the official presentation by the UNESCO Director-General of *The Foundations of Islam* (Vol. I), part of the UNESCO series entitled "The "Different Aspects of Islamic Culture", which took place on 10 June 2014, together with the joint UNESCO-Simon Wiesenthal exhibition "People, book, land: the 3,500-year relationship of the Jewish people with the Holy Land". Furthermore, awarding the 2013-2014 UNESCO-Sharjah Prize for Arab Culture to the Arab Image Foundation (Lebanon) and Farouk Mardam-Bey (France) drew attention to the contributions of Arab and Islamic culture to the general progress of humanity.

25. Strategic projects such as "The Pedagogical Use of the *General History of Africa*", with the launch in 2014 of the preparation of its Volume IX, on Africa and its Diaspora, and the Silk Road Online Platform, with the establishment of a network of focal points from all the countries along the "Silk Roads", as well as the "Cross-Reading of Human History" project, are designed to further highlight the interactions, exchanges and mutual influences in the fields of science and technology from the early eighth to the sixteenth century.

26. The protection of heritage sites and institutions in conflict situations is critical to safeguarding identities and sources of livelihood, which are, in turn, essential for reconciliation. UNESCO has further strengthened its actions to safeguard heritage sites in sensitive areas of the world through its various cultural conventions, with concentrated efforts in Africa (the Democratic Republic of the Congo and Mali), where the mausoleums destroyed by extremists in 2013 are being reconstructed. UNESCO is also working in Afghanistan, Iraq, Libya and the Syrian Arab Republic to safeguard affected sites, counter the illicit trafficking of cultural properties and raise

the awareness and build the capacities of the relevant authorities. The importance of heritage protection in all humanitarian and peacekeeping operations of the United Nations system is now central to UNESCO advocacy work in this area.

27. These efforts echoed the organization's work to promote culture and development in the post-2015 agenda. Although culture was absent from the Millennium Development Goals in 2000, country-level evidence and recognition at the global level have since highlighted the role and impact of culture in the drive for sustainable development. The Hangzhou Declaration: Placing Culture at the Heart of Sustainable Development Policies (2013) thus called for the full integration of culture into the post-2015 development agenda through clear goals, targets and indicators.

The way forward: promoting a culture of peace and the rapprochement of cultures

28. A lasting peace and respect for the rule of law are more than freedom from violence or the enforcement of formal procedures. They must be founded upon the intellectual and moral solidarity of humankind, as stipulated in the Constitution of UNESCO. Fostering such solidarity requires that decision makers work jointly with civil society, placing a strong emphasis on values, attitudes and behaviours conducive to a culture of peace. A renewed commitment of the international community to these values is essential, especially because conflicts today frequently and insidiously mobilize cultural targets and religious identities. It is therefore imperative to promote cultural pluralism at all levels, highlighting the close links among cultural diversity, dialogue, development, security and peace.

29. The International Decade for the Rapprochement of Cultures (2013-2022), for which UNESCO is the lead agency in the United Nations system, is a relevant mobilizing framework for action that promotes synergy. At its 194th session, in 2014, the Executive Board of UNESCO adopted the Action Plan for the International Decade for the Rapprochement of Cultures (2013-2022). The Action Plan offers a strong opportunity to ensure a renewed focus on intercultural dialogue and a culture of peace, with the engagement of all relevant actors, while placing emphasis on the involvement of young women and men in global conversations.

30. Several Member States have committed to carrying out activities in these areas, with a first implementation report to be presented to the Executive Board of UNESCO at its 197th session, in 2015. Furthermore, UNESCO intends to formulate new frameworks and activities for mobilization to further engage relevant stakeholders, including sister United Nations agencies and the network of UNESCO Chairs and other actors. A key aim is to creatively adapt policy frameworks to address challenges that are jeopardizing the cohesion and peaceful coexistence of humankind.

III. United Nations Alliance of Civilizations: concretizing the orientation towards prevention and reconciliation

31. During the reporting period, the United Nations Alliance of Civilizations conducted a strategic review of its activities and drafted a plan for the period 2013-2018 reflecting a new vision for the organization. This vision and strategic plan

were endorsed by the Group of Friends of the Alliance at its ministerial meeting held in September 2013. The Alliance continues to enjoy the support of the majority of Member States and of several international organizations belonging to its Group of Friends, which currently has 140 members. Its programming covers the pillar areas of media, youth, education and migration. Some projects cut across those areas and have multiple impacts.

32. During the reporting period, cutting-edge programming across all of the original pillars identified in the report of the High-level Group for the Alliance of Civilizations was continued. The United Nations High Representative for the Alliance of Civilizations embarked on a process of the evaluation and consolidation of programming and the completion of some projects. Activities in the areas of education and youth were expanded.

The Sixth Global Forum, Bali (29-30 August 2014)

33. The Bali Forum, under the theme "Unity in Diversity" brought together more than 1,200 participants from more than 100 countries. Heads of State, ministers, leaders of intergovernmental organizations, members of the business sector, academics, philanthropists, young people and members of the media discussed the importance of celebrating diversity in national and international contexts. The Secretary-General and the President of Indonesia addressed the opening session with calls for greater cooperation among and between cultures.

National and regional strategies

34. In April 2014, the High Representative for the Alliance of Civilizations reported on the importance of continuing efforts to develop national and regional strategies as evidence of commitment to the values of the Alliance. Emphasizing that regional strategies represented shared commitments across borders, the High Representative noted that the League of Arab States and Member States in Latin America had submitted new regional strategies to the Alliance.

Civil society recognition and capacity-building

35. The Alliance and the BMW Group continued their collaboration on the Intercultural Innovation Award. The Award recognizes innovative and sustainable projects around the world that are encouraging dialogue and cooperation among people from different cultural backgrounds using innovative and creative methods. Winners become members of the World Intercultural Facility for Innovation, a programme initiated by the Alliance that helps winners to become more efficient and to expand their projects. The Alliance and the BMW Group have renewed their partnership through the end of 2015. The expanded relationship allows for more advanced forms of training and mentorship for awardees, including one year of multiple workshops designed to build their capacity. The report on the support provided to the 2013 awardees shows that one year after winning the Award, 9 out of 10 organizations consolidated their work and considerably expanded their operations. The total number of project beneficiaries had increased from 117,620 to 219,348 by April 2014.

36. In 2013, the Alliance forged a partnership with the United Nations Development Programme (UNDP) to expand upon its original partnership with the Massachusetts Institute of Technology Education Arcade and Learning Games Network, which

resulted in the "Create UNAOC" challenge to support the development of mobile applications/games that promote intercultural dialogue. This competition for application developers was highly successful and is currently being refocused to emphasize applications that encourage users to learn more about intercultural dialogue as a means of conflict prevention. It will now be called "PeaceApp". Winners and five honourable mentions will be selected by an international jury, and the winning applications/games will be available for download.

37. The Alliance video competition, "PLURAL+", continued through another successful campaign, culminating in the 2013 Youth Video Festival on Migration, Diversity and Social Inclusion. Twenty-five videos were selected by the international jury and PLURAL+ partner organizations. The selected videos were presented at the awards ceremony at the Paley Centre for Media (December 2013) and have since been distributed across the world in a variety of platforms.

Peace education for youth

38. The Alliance summer school underwent a significant change in 2013 through the Alliance's public/private partnership with Education First, a Switzerland-based for-profit education corporation. Education First provided both financial resources and the use of its campus in Tarrytown, United States of America, so that the Alliance could bring the summer school closer to United Nations Headquarters. A total of 175 participants from more than 100 countries benefited from an evolving curriculum focused on peace education, and met high-level United Nations officials.

39. During the 2013 edition of the Youth Solidarity Fund project, the Alliance selected 16 awardees among youth-led organizations based in the Middle East, North Africa, sub-Saharan Africa and Asia. Project activities started in July 2013 and continued through February 2014. They included awareness-raising campaigns using media and advocacy with local governments and religious leaders. Whenever applicable and relevant, youth clubs were registered or partnership agreements between youth-led organizations and other partners were concluded in an effort to institutionalize relations and bring more ownership and sustainability to the projects. From July 2013 to February 2014, more than 29,000 young people and adults directly benefited from the projects.

40. The Alliance provided technical support to each youth-led organization by reviewing awareness-raising materials and substantive documents. It also hired a public relations firm to support the communication needs of the organizations, including through the web and social media.

Media programming on migration

41. In October 2013, the Alliance designed a project entitled "Tracking Hatred: Intolerance and Hate Speech in European and Middle Eastern and North African Media". The goal of the project is to understand and combat the harmful effects of hate speech and intolerant ideas that develop and spread through the media, specifically in Europe and the Middle East and North Africa region. The project includes the launch of a comprehensive study of the media in three countries in the Middle East and three in Europe, and the subsequent implementation of a series of activities aimed at raising awareness and providing possible solutions. The timeline for project implementation will be decided once partners have been identified and funding has been secured.

42. In July 2014, in partnership with Panos Institute Europe and with the support of the Open Society Foundations, the Alliance produced the "Media-Friendly Glossary on Migration", a compendium of terms to assist journalists in covering migration issues through specific and accurate language. This was done at the request of writers and editors who had participated in previous Alliance events. The tool addresses the need to educate journalists to report with precision, using appropriate terminology, in print and audiovisual media. The Glossary was compiled through the work of a scientific committee composed of eight international civil society organizations working on different yet complementary aspects of migration.

Fellowship programme

43. The Alliance held two fellowship classes in 2013. In late June, fellows from North Africa and the Middle East participated in a programme that included meetings in New York, Washington, D.C., Philadelphia, Berlin, Brussels and Paris over a period of two weeks. The class was composed of 12 fellows from 9 Arab countries and included meetings with high-level representatives of Ministries of Foreign Affairs, the European Union and the North Atlantic Treaty Organization as well as civil society personalities.

44. The second class, held for two weeks in November 2013, enabled 12 fellows from seven North American and European countries to participate in a programme of meetings held in Jordan, Morocco and Qatar. Their agenda included meetings with officials of the All Jordan Youth Commission, members of the Moroccan Parliament, British Council students from universities in Casablanca and Fez, Morocco, local non-governmental organizations, political activists and journalists from Al Jazeera.

45. In addition, the Alliance invited 10 alumni of the fellowship programme to New York in October 2013 to develop an engagement strategy and identify tangible deliverables for the period 2013-2015.

Interreligious dialogue

46. In November 2013, the High Representative took part in major conferences in Vienna hosted by Religions for Peace and the King Abdullah bin Abdelaziz International Centre for Interreligious and Intercultural Dialogue. The Alliance also worked with the Policy and Mediation Division of the United Nations Department of Political Affairs to build relationships with civil society actors active in the area of interreligious and intercultural dialogue and to develop a network that could inform the work of the United Nations.

IV. Other United Nations system activities in support of the culture of peace

47. At the intergovernmental level, in September 2013 and 2014 the President of the General Assembly convened a one-day High-level Forum on the Culture of Peace, in pursuance of Assembly resolutions 67/106 and 68/125.

Peacebuilding Support Office

48. In accordance with paragraph 7 of resolution 68/125, the Peacebuilding Commission has continued to advance a culture of peace and non-violence in post-conflict peacebuilding efforts at the country level. During the reporting period, the Commission enhanced its role in advancing an integrated and coherent approach to peacebuilding activities in the six countries on its agenda.

49. The Commission's advisory, advocacy and political accompaniment roles enhanced the coherence of international engagement in the countries on its agenda and encouraged dialogue among national stakeholders. Furthermore, in recognition of the important role played by women in peacebuilding, the Commission integrated a gender dimension into its work during the reporting period, in particular in the areas of economic revitalization and national reconciliation.

50. The Commission also supported the efforts of the Peacebuilding Fund, managed by the Peacebuilding Support Office to foster coherence and collective engagement with a wide range of community-level groups, including traditional, ethnic, cultural and religious groups. In Guinea, the Commission and the Fund (with a contribution of $2.7 million) supported the work of the preliminary Reflection Commission on National Reconciliation created by the President. In support of the Liberian Strategic Road Map for National Healing and Reconciliation, Peacebuilding Fund funding was provided to UNDP and the Independent National Commission on Human Rights for the implementation of a community-based truth-telling and atonement project. The "palava huts" are aimed at promoting community-based healing and reconciliation through the public disclosure and acknowledgement of human rights violations committed during the civil war, with a view to overcoming social, political and religious cleavages.

51. In Kyrgyzstan, unity in diversity is recognized as a centrepiece of peacebuilding in the wake of the political crisis. Through a project of the Office of the United Nations High Commissioner for Human Rights (OHCHR) and the United Nations Children's Fund (UNICEF) with Peacebuilding Fund funding, the country is promoting multilingualism in the country to foster an environment conducive to broader integration, especially of minorities. The project approach encourages the participation of a broad spectrum of society to encourage all ethnic groups in Kyrgyzstan to speak the state language in addition to learning their mother tongues, knowing more about the country's various cultures and becoming more aware of the rights of minorities, and encourages their participation in public life on an equal footing.

United Nations Volunteers

52. United Nations Volunteers has increased its support for peace operations. As of June 2014, 2,818 volunteers were deployed on the ground in 10 peacekeeping missions and 7 special political missions. In promoting social cohesion and resilience in post-conflict areas, United Nations Volunteers assigned to United Nations missions helped to mobilize local volunteers within communities by supporting inclusive and rights-based dialogue and intercommunity engagement. Additionally, by strengthening its partnership with the Office of the United Nations High Commissioner for Refugees, United Nations Volunteers has renewed its focus on community dialogue between refugees and host communities and given voice to displaced or repatriated communities. In post-conflict environments experiencing

severe capacity deficits, which hamper the delivery of peace dividends, United Nations Volunteers has supported the work of United Nations and national development partners in strengthening local governance structures as part of wider peacebuilding interventions.

53. United Nations Volunteers is currently working to define innovative projects in the context of the post-2015 development agenda. The recent approval of the United Nations Volunteers global programme on volunteerism support for peacebuilding is the direct outcome of this ambitious effort, which seeks to increase the role of communities in sustaining peace and strengthening the capacities of local populations. To do so, United Nations Volunteers is partnering with many other United Nations entities in projects aimed at promoting access to justice and civic education, engaging adolescents in peacebuilding activities and promoting youth education on the culture of peace in several African countries emerging from conflict or in a delicate political transition.

54. United Nations Volunteers intends to work specifically on social inclusion as a foundation of peace in this strategic framework period. Projects will be focused on promoting human rights and supporting the establishment of networks of community monitors facilitated by information and communications technology. This will be done by drawing on both on-site United Nations Volunteers and the assets of the organization's Online Volunteering Service. In addition, United Nations Volunteers is committed to working with the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women) and other partners to implement the Seven-Point Action Plan on Gender-Responsive Peacebuilding.

UN-Women

55. UN-Women is promoting a culture of peace through many of its programmes and activities in 96 countries (in 2013) and through global normative development. In particular, it partners with other United Nations entities to raise awareness of women's peacebuilding initiatives. For example, in September 2014, together with the Peacebuilding Support Office, UN-Women hosted an event offering a platform enabling women from across the world to share their peacebuilding stories, which will be compiled in a joint publication entitled "Women: everyday peacebuilders".

56. Through its programming on gender-responsive peacebuilding, UN-Women amplifies the voices of women in peace activities and facilitates their access to peace and security decision-making. For example, UN-Women supports women's peace coalitions in countries including Colombia, Kyrgyzstan, Nepal, South Sudan and the Syrian Arab Republic. In Liberia, the "peace hut" mechanism allows local women leaders to mediate and resolve local and domestic conflicts before they escalate into violence. In the peace huts, now numbering 17 in rural areas, women leaders are also referring survivors to services, maintaining liaison with local police through a mobile phone hotline and engaging in local peacebuilding efforts. In selected communities in South Sudan, UN-Women has supported women's empowerment centres at which sexual and gender-based violence prevention activities and referrals take place. In Haiti, Liberia, Timor-Leste and Uganda, UN-Women is supporting local organizations in building referral services and networks for survivors to ensure that they receive reproductive health care, access to justice, livelihood support and psychosocial counselling.

United Nations University

57. United Nations University (UNU) has promoted intercultural dialogue through the work of its specialized institute in this area, the Institute on Globalization, Culture and Mobility.[9]

58. Through its research programme on migration, media and intercultural dialogue, as well as reports and papers, UNU carries out studies on intercultural dialogue as an issue involving both inter-state and societal practices. Recommendations are drawn from these studies on how best to conduct intercultural dialogue in order to ensure that it will bear fruit in society. Research has also highlighted that intercultural dialogue is, first and foremost, linked to the framework of activities related to the agenda on international security and counter-terrorism. Academic literature on these issues illustrates how terrorism and counter-terrorism activities are mutually influencing factors: the way political leaders and media frame the discourse on terrorism could also shape both counter-terrorist action and the reactions of actors responsible for new threats.

59. The Institute on Globalization, Culture and Mobility held an academic conference during the reporting period and publishes a periodic academic journal, *Crossings: Journal of Migration and Culture*, to promote debate in this area among academics, members of civil society and cultural practitioners.

60. The Institute developed the "open forum" format to bring together stakeholders, academics and members of the public to debate questions of dialogue across cultural differences. It has also held events for immigrant journalists and for local and immigrant authors. The Institute has observed the World Day for Cultural Diversity for Dialogue and Development and the International Day for Tolerance with debates and seminars, and has produced a series of audiovisual "dialogues" examining questions of migration and culture (see http://gcm.unu.edu). Finally, the Institute has produced a film, *Three Violins*, that examines the role of music in intercultural dialogue in the context of urban migration.

United Nations Institute for Training and Research

61. The contribution of the United Nations Institute for Training and Research (UNITAR) in support of the global movement to promote a culture of peace is focused on efforts to enhance the capacities of individuals, organizations and institutions — from the grass-roots to the policy level — to prevent and resolve violent conflicts and build sustainable peace. UNITAR work is focused on strengthening skills in the areas of conflict analysis, interest-based negotiation, mediation and reconciliation, including through "deep listening" skills and effective communication across cultures and generations.

62. Seminars among senior peacemakers and other practitioners facilitate the exchange of knowledge and practice to address root causes of violent conflicts and guide future efforts. Other learning-related events develop the potential of young people to contribute constructively to peacebuilding processes. UNITAR also supports active youth involvement in peacebuilding processes. Online learning opportunities, such as the online course entitled "Strengthening civilian capacities to protect civilians from violence", jointly developed by UNITAR and Nonviolent

[9] See http://gcm.unu.edu.

Peaceforce, provide an overview of key strategies aimed at preventing the escalation of violent conflicts, providing direct physical protection to civilians in a variety of contexts and strengthening local peace mechanisms.

Food and Agriculture Organization of the United Nations

63. The Food and Agriculture Organization of the United Nations (FAO) has increased its involvement in the promotion of intercultural dialogue through an active role played during the recent Global Forum of the Alliance of Civilizations held in Bali. FAO is now set to formalize its membership in the Group of Friends of the Alliance.

64. Hunger must be tackled from various sides, including through the provision of food that belongs to the culture of a people. While today 80 per cent of our diet is based on four commodities (wheat, rice, maize and soybeans), humanity has used more than 7,000 products that have formed the basis of human diets and cultures. Recovering these lost products and bringing this diversity back into diets are major challenges that FAO seeks to address.

65. FAO has also been promoting cultural diversity, dialogue and understanding through South-South cooperation. Through its efforts, FAO is helping to break the vicious circle of food insecurity and conflict.

United Nations Department of Public Information

66. The United Nations Department of Public Information deploys its various resources, including its global network of United Nations information centres, to raise awareness about the International Day of Peace on 21 September, whose theme was the "Right of peoples to peace" in 2014. Several United Nations Messengers of Peace were involved in celebrating the Day. In addition, some 500 students from the United States and the Democratic Republic of the Congo (through a videolink with the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo) participated in a conference with the Secretary-General and Messengers of Peace on the subject of peace. In India, the United Nations Information Centre in New Delhi organized a celebration for some 300 students from 22 schools, who celebrated the Day with speeches, songs, dance performances and plays.

67. The United Nations Information Centre in Manama provided communications support for an international conference entitled "All civilizations in service of humanity", held in Bahrain from 5 to 7 May. The conference brought together 300 religious figures and scholars from more than 80 countries to promote messages of peace and religious understanding, and the Centre disseminated key messages in Arabic and other languages.

68. The Department provided media coverage of the High-level Forum of the General Assembly on the Culture of Peace, the special event marking the International Day of Non-Violence and events marking World Interfaith Harmony Week. United Nations news platforms also covered messages by senior United Nations officials in support of the Day of Vesak and the International Day of Nowruz. Through the Chinese-language weibo social media accounts of the United Nations, the Department was able to disseminate United Nations messages on the Day of Vesak to some 6 million followers worldwide.

69. Combating intolerance and promoting a culture of peace represent one of the 10 core principles of the United Nations Academic Impact initiative. "Music for Peace" is an ongoing Academic Impact series that brings musicians to the United Nations to discuss the role that music can play in promoting a culture of peace. In 2013, "Music for Peace" held a student-focused special event featuring a performance by five musicians from Sierra Leone who grew up in a refugee camp.

70. In observance of Nelson Mandela International Day (18 July), United Nations Radio produced a video about the value of reconciliation and dialogue among peoples. Around the world, in activities led by United Nations information centres, the Organization partnered with non-governmental organizations, South African embassies and others to celebrate reconciliation under the theme "Take action, inspire change!" In Dakar, more than 400 people attended a panel discussion on how Mr. Mandela's legacy could be used to resolve conflicts in Africa. In Brazzaville, volunteers devoted 67 minutes — representing 1 minute for every year of public service by Mr. Mandela — to painting the wall of a public school.

71. For the twentieth commemoration of the Day of Remembrance of the Victims of the Rwanda Genocide, the Department organized a series of events under the theme "Kwibuka: remember — unite — renew", with a series of video interviews on genocide and reconciliation recorded and disseminated.

V. Promoting interreligious dialogue through cooperation with faith-based organizations

72. The United Nations system promotes interreligious dialogue by engaging with faith-based organizations and involving them in its policy and advocacy activities. Such activities bring together peoples of different faiths to enable them to find solutions to common issues, such as those related to maternal health, violence against women and HIV/AIDS.

United Nations Population Fund

73. In its capacity as convenor of the *United Nations Inter-Agency Task Force on Engaging Faith-based Organizations for the Millennium Development Goals*, the United Nations Population Fund (UNFPA) hosted a policy round table for donors, on "Religion and development post-2015" in May 2014. Discussions were focused on partnerships around the Millennium Development Goals, and related policy implications of religion for the post-2015 sustainable development goals. Highlights of the consultation included cautions about the homogenization of religious entities, the potential for mutual "instrumentalization", and continued concerns about some faith-based positions concerning human rights and gender equality.

74. Various policy recommendations were made, including: building on the successful partnership experiences of service delivery, targeted advocacy, mediation and conflict management; and identifying the respective strengths of partnerships between the United Nations and faith-based organizations on the basis of available evidence, while also ensuring more targeted research about emerging religio-political trends affecting humanitarian aid and development and (re)considering the capacities and modalities of the involvement of faith-based organizations in the new aid architecture.

75. In various regions and countries, UNFPA continues its legacy of partnership with faith-based organizations through advocacy, capacity-building, knowledge management and strengthened South-South cooperation on population issues, including a multimillion-dollar investment, in partnership with UNICEF, to reduce female genital mutilation/cutting in 17 countries and end child marriage.

76. For example, in the Asian region, UNFPA Afghanistan successfully advocated with 122 religious leaders to gain their active endorsement of family planning and their signature of a declaration of commitment to that end. In Nepal, UNFPA supports the ongoing mobilization and training of more than 300 religious leaders to combat child marriage and harmful practices. These trained leaders promote interreligious dialogue and healthful practices in their communities and partner with the media.

77. In the Philippines, UNFPA works with the Interfaith Partnership for the Promotion of Responsible Parenthood, comprising major Protestant, evangelical and other churches and representatives from Muslim and indigenous communities, to advocate the adoption and implementation of a reproductive health policy. In line with the government's peace and development agreement in the Autonomous Region Muslim Mindanao, UNFPA is building the capacity of senior officials of the Bangsamoro Development Agency to integrate reproductive health and family planning into the health sector plan.

78. The Latin American and Caribbean Regional Office of UNFPA continues to engage with faith-based organizations and indigenous and Afro-descendants' networks to advocate quality accessible reproductive health services. Most noteworthy is the role of the Latin American Council of Churches, articulated clearly in a flagship document entitled "Consensus of Havana" that was approved by more than 250 members and delegates of the Council on 22 May 2013.

Joint United Nations Programme on HIV/AIDS

79. In 2014, the Joint United Nations Programme on HIV/AIDS (UNAIDS) has intensified activities in five key areas: leadership and advocacy; support aimed at scaling up service provision by faith-based organizations and integrating it into national responses; addressing human rights challenges; combating stigma and discrimination; and addressing sensitive issues such as sexuality and gender-based violence in the context of HIV.

80. The approaches of this partnership include convening consultations of religious leaders and technical partners at the national level, addressing gatherings of high-level religious leaders and inviting them to engage in dialogue with UNAIDS staff, writing joint opinion pieces and leveraging high-level events on critical issues. For example, following a UNAIDS-organized national consultation, religious leaders in Ethiopia issued a call for the inclusion of equitable access to HIV treatment for all in the targets of the post-2015 development framework.

81. In October and November 2013, the Executive Director of UNAIDS gave the keynote address at the tenth Assembly of the World Council of Churches, held in the Republic of Korea. Following bilateral meetings, three senior religious leaders scripted and filmed World AIDS Day messages in which they spoke out against gender-based violence, using gender-transformative language, and challenged the

negative stereotyping of men and boys that is so often sanctioned by religious and cultural traditions.

82. Another approach is to develop tools and resource materials, such as the Framework for Dialogue, to support interaction among networks of religious leaders, people living with HIV and key populations at the national level. For example, a dialogue with faith-based leaders at the eleventh International Congress on AIDS in Asia and the Pacific, held in November 2013, provided a unique opportunity for prominent and supportive faith-based leaders in the region to engage in dialogue with men who have sex with men and transgender people to foster greater understanding and trust.

83. UNAIDS has also helped support the scaling-up of faith-based health services and their integration into national responses. For example, religious leaders in the Middle East and North Africa region have actively participated in the consultations on the development of the Arab AIDS Strategy (2014-2020) endorsed by the Council of Arab Ministers of Health under the umbrella of the League of Arab States. The guiding principles of the strategy document included leveraging the constructive roles of culture and religion in shaping the HIV response at the national and regional levels.

UN-Women

84. In Nepal, UN-Women supported the formation of a national interreligious network to combat violence against women. Religious leaders were brought together with peace activists, advocates of the rights of migrant women workers, and male leaders from the MenEngage alliance against gender-based violence to participate in awareness-raising activities. This inter-faith network worked at the district level to fight for social justice for Muslim and Madhesi women.

85. The Entity's partnership with Religions for Peace India, included global, Internet-based advocacy to end violence against women. In South Asia, UN-Women has been working with faith-based organizations comprising Buddhist monks, Hindu priests and Muslim maulvis to address the challenge of the trafficking of children and women. For example, Muslim leaders in Bihar, India, chose to devote one Friday per month to raising awareness of child trafficking and gender inequality. In Rwanda, UN-Women supported an organization of the Presbyterian Church in training more than 400 Catholic, Muslim and Protestant leaders in all 30 districts of the country regarding the role of religious leaders in promoting the participation of women in decision-making. In the Balkans, UN-Women has encouraged faith leaders to promote women's rights and combat gender-based violence.

VI. A rights-based approach to the promotion of peace and intercultural and interreligious dialogue

86. The United Nations human rights machinery promotes a culture of peace and dialogue from various angles.

The right to peace

87. OHCHR continued to provide substantive support to the open-ended intergovernmental working group on a draft United Nations declaration on the right to peace. In June 2014, the working group considered a new draft text in which

reference was made to the supreme importance of practicing tolerance, dialogue, cooperation and solidarity as means to promote world peace through human rights.

88. The Independent Expert on the promotion of a democratic and equitable international order formulated a set of concrete recommendations on the draft text, with the ultimate objective of elucidating the links between peace and human rights. In his interim report of 7 August 2014 (A/69/272), the Independent Expert explored the idea that the universal realization of self-determination could be understood as a vector of peace and part of a democratic and equitable world order.

89. The Special Rapporteur on freedom of religion or belief initiated several interreligious dialogues, specifically in follow-up to his previous visits to countries affected by protracted conflicts. On 12 September 2013, he took part in the first interreligious round table in Cyprus, organized by the Office of the Religious Track of the Cyprus Peace Process, under the auspices of the Embassy of Sweden and in cooperation with OHCHR. This led to several significant steps towards enhancing the enjoyment of freedom of religion or belief on the whole island, including with regard to access to and the restoration of places of worship, and in February 2014 the religious leaders of Cyprus issued a joint statement on the resumption of peace talks.[10]

90. From 15 to 18 May 2014, the Special Rapporteur conducted a follow-up mission to the Republic of Moldova, including a visit to the Transnistrian region, during which he participated in round tables with representatives of religious communities and civil society organizations on both banks of the River Dniester. While acknowledging a marked improvement in the communication climate in Chisinau, he reiterated the importance of ensuring that there were no human rights protection gaps in the country.

91. In Kyrgyzstan, OHCHR will undertake a number of activities to promote a culture of peace and dialogue. First, it plans to complete an overview of measures to ensure the rights of minorities and their participation in public life and to raise the awareness of civil society regarding the State concept regarding inter-ethnic relations. Then, it plans to conduct training on human rights protection and conflict mitigation for groups of lawyers from multi-ethnic areas and to hold a national conference on justice mechanisms to address human rights violations committed during the violence of June 2010.

Cultural rights

92. In two recent reports, the Special Rapporteur in the field of cultural rights addressed the issue of historical and memorial narratives in divided societies, in relation to history textbooks (A/68/296) and to memorials and museums of history/memory (A/HRC/25/49). She noted that education policies relating to history teaching failed to acknowledge cultural diversity and the multiplicity of historical narratives between and within communities, and that memorialization processes could constitute an obstacle to reconciliation, paving the way for revenge in the future. She recommended that history teaching and memorial practices foster critical thought, analytical learning and debate, open spaces to a variety of narratives regarding the past and representations thereof, and ensure a better

[10] See www.ohchr.org/en/NewsEvents/Pages/DisplayNews.aspx?NewsID=13880&LangID=E and www.swedenabroad.com/ImageVaultFiles/id_18049/cf_52/Joint_communique.PDF.

understanding of the contemporary challenges of exclusion and violence. By its resolution 25/19, the Human Rights Council decided to hold at its twenty-seventh session, a panel discussion on history teaching and memorialization processes with a view to, inter alia, contributing to the sharing of good practices in this area.

Indigenous rights

93. OHCHR supported the Expert Mechanism on the Rights of Indigenous Peoples in the preparation of its study on access to justice in the promotion and protection of the rights of indigenous peoples (see A/HRC/27/65). While the study addresses a broad array of issues pertaining to access to justice for indigenous peoples, a significant portion of its content is devoted to the contributions of indigenous legal systems and restorative justice processes to peace and reconciliation, including the role of truth commissions. In addition, through its annual Indigenous Fellowship Programme, OHCHR offers indigenous women and men an opportunity to gain substantive knowledge on the United Nations system and its human rights instruments and mechanisms.

Other mechanisms

94. The work of human rights mechanisms on racial discrimination and minority rights is also highly relevant in this context, in particular as it relates to combating racist hate speech, promoting intercultural education and guaranteeing the rights of religious minorities through the promotion of interreligious dialogue. These issues have been actively promoted by both OHCHR and special procedures mandate holders.

VII. Conclusion

95. **The present report demonstrates the commitment of a large number of United Nations entities to the promotion of a culture of peace in the broad sense of the word. It also reveals the interconnectedness between the culture of peace and interreligious and intercultural dialogue, calling for an increasingly integrated approach on the part of the entities of the United Nations system to these problems, particularly in their activities at the field level.**

United Nations A/69/414

General Assembly

Distr.: General
3 October 2014

Original: English

Sixty-ninth session
Agenda item 132
Programme budget for the biennium 2014-2015

Seventh progress report on the adoption of the International Public Sector Accounting Standards by the United Nations

Report of the Advisory Committee on Administrative and Budgetary Questions

I. Introduction

1. The Advisory Committee on Administrative and Budgetary Questions has considered the seventh progress report of the Secretary-General on the adoption of the International Public Sector Accounting Standards (IPSAS) by the United Nations (A/69/367). The Committee also had before it the fourth progress report of the Board of Auditors on the implementation of IPSAS (A/69/155). During its consideration of the reports, the Committee met separately representatives of the Secretary-General and the members of the Audit Operations Committee of the Board, who provided additional information and clarification, concluding with written responses received on 24 September 2014.

2. The Advisory Committee recalls that the General Assembly, in its resolution 60/283, approved the adoption by the United Nations of IPSAS. The Committee also recalls that the Secretary-General submitted progress reports on the adoption of IPSAS to the Assembly in 2008 (A/62/806), 2009 (A/64/355), 2010 (A/65/308), 2011 (A/66/379), 2012 (A/67/344) and 2013 (A/68/351). In his seventh progress report, the Secretary-General reviews the activities relating to the implementation of IPSAS at the United Nations Secretariat and other relevant organizations of the United Nations system during the reporting period (1 September 2013-31 August 2014). The report covers the activities being undertaken to implement IPSAS at the United Nations Secretariat, in addition to the activities of the system-wide IPSAS project team and progress made by the organizations of the United Nations system. Background information on the project is provided in paragraphs 1 to 5 of the report.

3. In his update, the Secretary-General indicates that 21 of the 24 organizations of the United Nations system have successfully adopted IPSAS and that the remaining three are in the process of achieving IPSAS compliance for the 2014

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financial year. As for the United Nations Secretariat, the Secretary-General indicates that the IPSAS implementation project remains on track to deliver IPSAS-compliant financial statements.

II. Implementation at the Secretariat

Overview

4. Information on the implementation of IPSAS in the Secretariat is contained in paragraphs 7 to 74 of the report. The Secretary-General indicates that key project milestones were achieved during the reporting period, particularly for peacekeeping operations. These included the finalization of IPSAS opening balances and their review by the Board of Auditors despite a regrettable four-month delay, as well as the preparation of IPSAS dry run financial statements for peacekeeping operations as at 31 December 2013. The Secretary-General also indicates that, as at 1 January 2014, opening balances for other operations of the United Nations (under volume I of the financial statements) were being reviewed and consolidated and that the process of preparing dry run financial statements as at 30 June 2014 had begun. During its consideration of the Secretary-General's report, the Advisory Committee received confirmation that IPSAS-compliant financial statements for peacekeeping operations had been delivered according to schedule on 30 September 2014. The Committee was also informed that the financial statements for other operations of the United Nations would be delivered by 31 March 2015.

5. **The Advisory Committee welcomes the progress made in the implementation of IPSAS across the United Nations system as a whole and, in particular, at the United Nations Secretariat despite the delays that had hampered the progress of the project in its earlier stages. The Committee concurs with the comments of the Board of Auditors indicating that there is clear evidence that IPSAS has led to improved financial management processes across all entities and looks forward to seeing the results of these improvements in future reporting.**

6. Among its key findings, the Board of Auditors notes that the opening balances for peacekeeping operations were finalized four months later than planned (A/69/155, para. 12). Upon enquiry, the Advisory Committee was informed that although most opening balances had been prepared in time, there had been some delay in finalizing the opening balances for buildings, infrastructure assets and assets under construction because the data on those assets in peacekeeping operations were being collected for the first time. Furthermore, the Committee was informed, upon enquiry, that the roll-out of the Umoja enterprise resource planning system during the same period had also contributed to the delay, with many of the finance personnel involved in the preparation of opening balances being sent to peacekeeping missions to support the clean-up of open and unreconciled items in the Umoja system. For the above reasons, it was decided to reschedule the date of finalization of the IPSAS opening balances.

7. The Secretary-General, in figure I of his report, lays out the IPSAS project's major milestones in terms of preparation, pre-implementation, implementation and post-implementation phases, from 2012 to 2015. The Secretary-General indicates that the implementation activities at the core of those milestones were led by local IPSAS teams at offices away from Headquarters, regional commissions,

peacekeeping missions, special political missions and other offices, with guidance from Headquarters. Although progress in the IPSAS project has been affected by delays in the implementation of Umoja, temporary transitional measures outlined in paragraph 10 of the Secretary-General's report have been put in place to ensure that key milestones are achieved and that the project remains on track. The Secretary-General indicates that, in order to maximize progress for both projects, the Umoja and IPSAS projects continued to work closely and coordinate activities during the reporting period (A/69/367, para. 13).

8. **The Advisory Committee welcomes the achievement of a key milestone: the validation of the transitional measures for the preparation of the first IPSAS-compliant financial statements for peacekeeping operations. Nevertheless, the Committee reiterates that those measures are temporary (see A/67/564, para. 16) and that the successful implementation of the IPSAS project and the realization of its benefits will depend on Umoja being fully functional. In that regard, the Committee stresses the importance of continued collaboration between the two project teams.**

Accounting for inventory

9. In its sixth report on the adoption of IPSAS by the United Nations (see A/68/508, para. 12), the Advisory Committee commented on the consultations taking place between the IPSAS project team and the Board of Auditors on issues related to accounting for inventory and expressed the hope that such engagement would result in a policy that would enhance the efficient management of non-financial inventory, especially in peacekeeping operations. The IPSAS project team was of the view that the policy of treating non-financial inventory as an expense for accounting purposes was consistent with the relevant IPSAS standard on inventory while the Board's position was that the policy would contravene the principle of materiality since peacekeeping operations hold material levels of non-financial inventory. In his report, the Secretary-General indicates that, in order to resolve the issue, a desktop estimation methodology for valuing non-financial inventory in peacekeeping operations was developed. He also indicates that the methodology has been agreed upon and accepted by the Board of Auditors, and that peacekeeping missions have started applying it in their operations (see A/69/367, paras. 46-48).

10. **The Advisory Committee takes note of the positive outcome of the engagement between the IPSAS project team and the Board of Auditors in this regard and looks forward to receiving the Board's assessment of the effectiveness of this methodology in its future audit reports.**

Regulatory framework

11. In paragraph 30 of his report, the Secretary-General indicates that the regulatory framework for IPSAS is the structured set of documents comprising regulations, rules, policies, practices, procedures and manuals established to permit the consistent application of the standards and to support the realization of IPSAS benefits. The Secretary-General also indicates that, as part of the process to strengthen the framework, an accounting policy framework for IPSAS (ST/IC/2013/36) was promulgated in December 2013 and that 19 corporate guidance documents have been issued to provide more detailed operational guidance

(A/69/367, para. 31). The Secretary-General adds that an accounting manual that blends IPSAS policies with Umoja foundation processes is under development and will be published in electronic form to guide users in the processing of accounting transactions (ibid., para. 32). **The Advisory Committee welcomes the issuance of the IPSAS accounting policy framework, which provides a more detailed guide to the application of the standards to the United Nations Secretariat. The Committee trusts that the document will be kept up to date as the standards evolve and urges the Secretary-General to ensure that the accounting manual is completed and made available as soon as possible.**

Governance and risk management

12. In paragraph 14 of his report, the Secretary-General indicates that the IPSAS Steering Committee continued to provide strong oversight of the project during the reporting period, focusing mainly on managing key risks and issues, along with monitoring the deployment of Umoja and the enhancement of legacy systems connected to the transitional arrangements for IPSAS-compliant reporting (see para. 7 above). In paragraph 17 of the same report, he also indicates that both the Management Committee and the Independent Audit Advisory Committee continued to monitor the project, including the work towards IPSAS benefits realization and consultations with the Board of Auditors on inventory (see also paras. 9-10 above).

13. As regards risk management, the key risks and issues associated with the IPSAS project are laid out according to their likelihood and their impact on the project (see heat map presented in A/69/367, figure II). In paragraph 20 of his report, the Secretary-General indicates that, during the course of IPSAS implementation, the following risks have developed into issues: (a) the Umoja deployment timetable does not align with the IPSAS reporting timetable; (b) delayed Umoja implementation; and (c) clearing bank reconciliation, payroll and accounts payable open items in Umoja.

14. To address the first two risks, which relate to the slippage in the implementation of Umoja, the Advisory Committee recalls that, in February 2013, the IPSAS Steering Committee put in place transitional arrangements that included the enhancement of legacy systems and the use of the IPSAS parallel ledger in IMIS as the "book of record" for the production of the first IPSAS-compliant financial statements (see A/68/351, paras. 19-26). In his report, the Secretary-General indicates that these transitional arrangements will remain in place for the production of the second year of IPSAS-compliant financial statements owing to further delays in the implementation of Umoja (see A/69/367, para. 28).

15. The Advisory Committee recalls that the General Assembly, in its resolution 66/246, requested the Secretary-General to ensure that the implementation of IPSAS at the United Nations is completed no later than 2014, and reaffirmed that Umoja would serve as the backbone for implementation of the Standards. **In this regard, the Committee recalls the concern expressed by the General Assembly in its resolution 68/247, sect. II, para. 13, about the continued slippage in the implementation of Umoja and the significant risk this poses for the successful implementation of IPSAS and the realization of its expected benefits. The Committee trusts that the close collaboration between the IPSAS and Umoja teams will mitigate this risk.**

16. The Secretary-General indicates that the issue of bank reconciliation, payroll and accounts payable open items in Umoja has been addressed by realigning resources at field missions and by deploying teams of expert staff from Headquarters to select field missions. He also indicates that some technical enhancements have been made in Umoja and hands-on training has been intensified in the field missions (ibid., para. 20). Upon enquiry, the Advisory Committee was informed that the operational shortcomings underlying the issue had been identified and appropriate technical enhancements had been put in place to address them. The enhancements included the requirement for each payee to be registered in the system as a business partner before any transaction could be initiated and the daily feed-in of bank account transactional data by the banks, some of which had never provided such services before. The Committee was also informed that the unfamiliarity of finance staff with the new system had been a key factor and this was being addressed by intensified hands-on training in the field missions. As a result of these efforts, the Advisory Committee was informed that the backlog of open items had been reduced to levels considered non-material for the financial statements and that additional controls, which were expected to address the concerns of the Board of Auditors, had been implemented.

17. The Advisory Committee comments further on Umoja in its sixth progress report on the enterprise resource planning project.

18. In paragraph 21 of his report, the Secretary-General indicates that, during the reporting period, the risk associated with the use of multiple systems to record transactional data, as highlighted by the Board of Auditors, was added to the heat map of risks. In order to prepare IPSAS-compliant financial statements, the Board of Auditors lists in its report 11 systems and locations in which transactional data would be held (see A/69/155, table 2). The Board indicates that transferring that data to the IPSAS parallel ledger for the purpose of consolidating and preparing financial statements will involve a highly unusual and significant amount of manual adjustment, which carries a high risk of error (ibid., para. 40). In order to mitigate that risk, the Board indicates that it recommended the use of specific internal controls but that those controls had not yet been implemented nor had the consolidation process been completed at the time of writing its report (ibid., para. 41). **Recalling its earlier comments in that regard (see A/68/508, para. 10), the Advisory Committee reiterates its concern about the high level of risk involved in the transfer of data across multiple systems for the purpose of preparing financial statements. The Committee expects that every effort will be made to institute the system controls recommended by the Board of Auditors in order to mitigate this risk.**

Training

19. The Secretary-General indicates that, during the reporting period, the IPSAS team continued to deliver training through computer-based and instructor-led courses for both finance and non-finance audiences throughout the Secretariat. By August 2014, approximately 10,048 staff had completed computer-based awareness training, 9,124 staff had completed working-level training and 3,555 staff had completed intermediate training. The Secretary-General also indicates that advanced training for peacekeeping operations was conducted for 95 staff in Entebbe, Uganda, in May 2014 and that advanced training for non-peacekeeping operations is scheduled for December 2014 (see A/69/367, paras. 34-35). A training course for

senior management will be delivered in the fourth quarter of 2014 as part of a planned benefits realization training package (ibid., para. 40). Figure III in the Secretary-General's report summarizes the information on the training implemented by the project.

20. In June 2014, the Accounts Division conducted a three-day seminar for the Advisory Committee covering IPSAS concepts and the analysis of information in IPSAS financial statements. **The Committee expresses gratitude for the seminar and recognizes its value to its members.**

21. Upon enquiry as to what lessons could be drawn from the approach to training taken by the IPSAS project, the Advisory Committee was informed that a detailed training needs analysis undertaken at the beginning of the project had informed the development of a structured training approach. The analysis focused on raising awareness and on explaining, at a high level, the changes, challenges and benefits resulting from the adoption of IPSAS, and was followed by technical training at the introductory, intermediate and advanced levels, targeting the appropriate audiences. Other lessons included:

(a) The importance of providing as much hands-on practice as possible, to complement the conceptual and theoretical training;

(b) The need to describe the transition from the current way of doing business (the situation as it is) to the new way of doing business under Umoja (the situation as it will be);

(c) The importance of ensuring that end-users have the appropriate skill set and complete all the prerequisite reading and training, especially the computer-based training courses, before attending instructor-led courses;

(d) The importance of identifying end-user trainers that are strong transactional users and meet the necessary requirements, especially with regard to communication and knowledge-sharing skills. It was also important that such trainers complete prerequisite courses and participate in deployment-related activities in order to build their knowledge of the solution before attending train-the-trainer sessions;

(e) The usefulness of developing a standard training toolkit for trainers that includes an instructor outline, a facilitation guide, exercises, a course agenda for distribution to end-users, a user manual, job aids and a supporting presentation. It was explained that such a toolkit would ensure that Umoja trainers and end-user trainers have sufficient support materials to deliver training courses and that the quality of the training is standardized. Furthermore, it would also ensure that end-users have step-by-step guides as reference material to consult during and after training.

22. **The Advisory Committee commends the systematic approach to training that has been taken by the IPSAS project team, as well as the effort made to extend the training to as wide an audience as possible. In view of the challenges encountered by the Umoja project in the area of user training and the importance of Umoja to the realization of IPSAS benefits, the Committee recommends that the Umoja project draw lessons from the experience of the IPSAS project.**

Benefits realization

23. In paragraphs 62 to 66 of his report, the Secretary-General discusses the benefits realization plan for IPSAS, which is based on the five major benefits outlined in his report on investing in the United Nations for a stronger Organization worldwide (A/60/846/Add.3) and approved by the General Assembly. The detailed plan, which was endorsed by the IPSAS Steering Committee in June 2014, states the benefits in more detail and establishes key performance indicators, as well as timelines for the realization of the benefits. The Secretary-General indicates that the plan was presented to the Management Committee of the United Nations Secretariat in July 2014 and would be endorsed in the fourth quarter of 2014, taking into account the comments of the members of the Management Committee. He also indicates that, while some benefits, such as improved property management, would be more discernible in the early phases of IPSAS adoption, other benefits, such as improved longer-term financial risk management, would materialize over the longer term, as the Organization continues to adjust to IPSAS (see A/69/367, paras. 64-65). **As a result of the adoption of IPSAS, the Advisory Committee notes the availability of key information, such as liquidity ratios, which will enable a comparison of financial viability across different entities and time periods.**

24. Upon enquiry as to whether an overall cost-benefit analysis of the IPSAS project could be carried out, the Advisory Committee was informed that the implementation of a new accounting framework such as IPSAS was neither as amenable to a clear-cut cost-benefit analysis as other types of projects nor had it been set up in a way that would facilitate the measurement of improvements. For instance, many of the costs of implementation may have been absorbed into core costs over time. Furthermore, determining the causality between IPSAS and benefits such as improved financial management and decision-making may be difficult where other contributing improvements such as Umoja are involved.

25. **Recalling its earlier comments and observations (see A/68/508, para. 19), the Advisory Committee commends the Secretary-General for the progress made in developing the benefits realization plan and expects that it will be finalized for implementation as soon as possible. In that regard, the Committee stresses the role of managers in ensuring the delivery of these benefits throughout the United Nations Secretariat. The Committee recommends that the General Assembly request the Secretary-General to track and report on the realization of benefits. Furthermore, the Committee reiterates the view that further benefits should continue to be explored as the implementation of IPSAS progresses (ibid.).**

Project budget and expenditures

26. The Advisory Committee recalls that the General Assembly, in its resolution 60/283, approved the resources requested to permit the Secretary-General to begin implementation of IPSAS. In 2012, the Committee was informed that the indicative budget, which was originally approximately $23 million, had been increased to $27 million, comprising $10 million from the regular budget, $12.8 million from the support account for peacekeeping operations and $4.2 million from extrabudgetary sources (see A/67/564, para. 17). In paragraph 74 of his report, the Secretary-General presents a table entitled "Project budget and expenditure for IPSAS adoption at the United Nations" showing appropriations from the regular budget and

the support account for peacekeeping operations up to the 2014-2015 biennium, as well as expenditures up to 30 June 2014. According to that information, the total expenditure from the regular budget and the support account from the start of the project in 2006 to 30 June 2014 amounted to $17.6 million. The notes to the table indicate that an additional $2.3 million had been incurred from extrabudgetary sources over the same period.

27. **The Advisory Committee notes that the reported expenditure for the project has remained within the indicative budget estimate. The Committee reiterates that every effort should be made to contain project costs within the approved level of resources. In addition, the Committee calls for close monitoring of total project costs to ensure that all expenditures attributable to IPSAS project activities are tracked and recorded appropriately and that any additional resources deployed owing to delays or issues associated with the implementation of Umoja be identified.**

III. Implementation across the United Nations system

28. As indicated above, 21 of the 24 United Nations system organizations have implemented IPSAS successfully and, for the financial year 2013, all entities have received unqualified audit opinions on their financial statements. The Secretary-General indicates that these entities continue to carry out post-implementation activities to sustain IPSAS compliance and to ensure the realization of IPSAS benefits. As for the three remaining entities (the United Nations Secretariat, the Food and Agriculture Organization of the United Nations and the World Trade Organization), the Secretary-General indicates that they are on track to produce their first IPSAS-compliant financial statements in 2014, having already achieved critical milestones such as the establishment of IPSAS opening balances as at 1 January 2014.

29. The Secretary-General indicates that all United Nations system entities continue to work collaboratively towards their IPSAS implementation and post-implementation goals through the United Nations System Task Force on Accounting Standards (see A/69/367, para. 77), as well as the system-wide team. The activities of the Task Force and the system-wide team mainly comprise: interaction with the IPSAS Board and providing feedback to United Nations system entities; providing guidance on specific IPSAS requirements; organizing thematic focus groups to discuss specific accounting issues; managing divergences between United Nations entities in the interpretation of accounting standards and facilitating better understanding of the standards; and working with the Panel of External Auditors to address recurring financial reporting issues (ibid., paras. 79-87).

30. According to the Secretary-General, it is expected that, by mid-2015, all 24 United Nations system entities will have produced IPSAS-compliant financial statements and received audit opinions from the Board of Auditors, after which, the IPSAS project team is scheduled to wind up its post-implementation activities. He also indicates, however, that the need for a supporting structure to lead the long-term sustainability of IPSAS compliance beyond 2015 will remain (ibid., para. 67). Upon enquiry, the Advisory Committee was informed that the need to maintain a supporting structure within the Organization had been recognized. The Committee was further informed that, at the United Nations Secretariat, this transitional

supporting structure would lead the IPSAS sustainability effort to be geared towards: (a) managing the regulatory framework; (b) strengthening internal controls; (c) training and developing skills; (d) reviewing Umoja processes and transition arrangements; and (e) coordinating IPSAS benefits management activities.

IV. Fourth progress report of the Board of Auditors on the implementation of the International Public Sector Accounting Standards

31. The Board of Auditors acknowledges that the adoption of IPSAS has led to improved financial management processes, in particular with regard to monthly and year-end financial closing processes and to the availability and quality of financial information (see A/69/155, para. 4). The Board also acknowledges that this information lays the foundations for greater transparency in relation to the costs of operations and supporting improved decision-making. According to the Board, the challenge, going forward, will be whether the United Nations system entities can translate the new information into measurable improvements in operations and the cost-effective delivery of mandates. The Board is of the view that more progress is needed in this regard and has indicated that this is where it will focus in its future audits of the entities (ibid., para. 16).

32. The Board has indicated that its fourth progress report will be its final report on the implementation of IPSAS. From 2015, all United Nations entities within the Board's portfolio will have implemented IPSAS, and the progress being made in using the new information generated by this change in accounting framework will be embodied in the Board's entity-level reports (ibid., para. 5).

33. **The Advisory Committee commends the Board of Auditors for the important role it has played in guiding the implementation of IPSAS throughout the United Nations system through its observations and recommendations, as well as its engagement with the project team on specific issues of concern. The Committee trusts that this engagement will continue into the post-implementation stages of IPSAS.**

V. Actions to be taken by the General Assembly

34. **Taking into account the observations and recommendations contained in the preceding paragraphs and the issues raised by the Board of Auditors, the Advisory Committee recommends that the General Assembly take note of the progress made since the issuance of the sixth progress report and that it request the Secretary-General to continue to report on the status of IPSAS implementation projects in the United Nations Secretariat and throughout the United Nations system.**

United Nations A/69/415

General Assembly

Distr.: General
8 October 2014

Original: English

Sixty-ninth session
Item 132
Programme budget for the biennium 2014-2015

Progress in the construction of additional office facilities at the Economic Commission for Africa in Addis Ababa, proposals for the renovation of conference facilities, including Africa Hall, and revised estimates relating to the programme budget for the biennium 2014-2015 under section 18, Economic and social development in Africa, section 33, Construction, alteration, improvement and major maintenance, and section 34, Safety and security

Report of the Advisory Committee on Administrative and Budgetary Questions

I. Introduction

1. The Advisory Committee on Administrative and Budgetary Questions has considered the report of the Secretary-General on progress in the construction of additional office facilities at the Economic Commission for Africa (ECA) in Addis Ababa (A/69/359). During its consideration of the report, the Committee met with the representatives of the Secretary-General, who provided additional information and clarification, concluding with written responses received on 30 September 2014.

2. The report of the Secretary-General is submitted pursuant to General Assembly resolution 63/263, in which the Assembly endorsed the recommendation of the Advisory Committee that the Secretary-General submit annual progress reports for all ongoing construction projects. The report provides an update on progress in the construction of additional office facilities at the ECA and proposals for the renovation of conference facilities, including Africa Hall.

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II. Progress in the construction of additional office facilities

Construction progress

3. The Secretary-General is reporting the successful completion of the construction of additional office facilities at ECA and full occupancy of the premises in August 2014. Some ancillary project work is ongoing and is expected to be finished by June 2015.

4. As indicated in paragraph 37 of the report, the construction of the new office facilities was substantially completed on 19 June 2014, at which point more than 95 per cent of the building's construction had been completed to the satisfaction of the Commission, enabling it to take possession of it and commence occupancy. A total of 5 per cent of the agreed contract cost will be retained during the defects liability period of one year, during which the contractor can finalize minor outstanding defects. The ancillary project works would also be completed during this period. The report indicates that such work will not disrupt the normal operations of the new office facilities and will include the installation of generators, a generator house, site lighting and interior partitions, the construction of internal access roads and parking facilities, and civil, landscaping and sanitary work.

5. **The Advisory Committee welcomes the progress made since the issuance of the latest progress report. It notes with appreciation the continued support provided by the host country throughout the construction of the additional office facilities. The Committee recommends that the General Assembly request the Secretary-General to ensure that the remaining ancillary work is fully completed within the planned time frame — by June 2015 — and avoid any further delay or cost escalation.**

Cost estimates

6. Information on the cost estimates is provided in paragraph 35 of the report. The overall project budget for the additional office facilities remains unchanged at $15,333,200. As at 31 July 2014, the overall expenditure amounted to $13,262,400, and it is projected that additional expenditures in the amount of $2,070,800 will be incurred between August 2014 and June 2015, to provide for, among other things, outstanding invoices and the completion of the remaining ancillary projects. Annex I to the report of the Secretary-General provides details on project costs for the construction of the new office facilities.

Occupancy and rental income

7. The Secretary-General indicates that the tenants of the new office facilities are the United Nations Office for Project Services (UNOPS), the United Nations High Commissioner for Refugees (UNHCR) Liaison Office to the African Union and the Economic Commission for Africa, the United Nations Office to the African Union (UNOAU), including the African Union-United Nations Hybrid Operation in Darfur, the World Health Organization (WHO) and the United Nations Children's Fund (UNICEF). The move into the building was completed in August 2014 for a total of 685 staff, as compared to the 647 planned. The Committee was informed that workspaces in the new office facilities had been planned in accordance with space-planning guidelines in effect at the time of the project design phase, which included the use of open-plan offices (workstations). Furthermore, the new office facilities

would be well-suited to the implementation of flexible workplace strategies should the General Assembly decide to adopt such strategies. However, the decision to implement flexible workplace strategies would remain with the specialized agencies, funds and programmes occupying the new office facilities.

8. Information on the rental income generated by the new office facilities is provided in paragraph 43 of the report of the Secretary-General. The gross rental income from the new office facilities is estimated to amount to $1,506,100 per year from the five tenant entities and is expected to cover all the expenses associated with the maintenance of the new premises, including utilities. Upon enquiry, the Advisory Committee was informed that, given the recent occupancy of the new office facilities, it was yet not possible to estimate the maintenance costs. The Committee was further informed that the $1 million contribution made to the project by UNOAU reflected an advance payment of rent rather than a contribution to the project. Consequently, the annual rental income from the remaining four tenant entities (UNHCR Liaison Office to the African Union and ECA, WHO, UNICEF, UNOPS) totalled $1,160,321. All ECA tenants were charged a monthly rental rate of $11.59 per square metre in 2014. With regard to the security services provided to the tenant entities of the new office facilities (see para. 9 below), the Committee was informed that such costs were not included in the rent paid by the tenant entities and were not subject to cost-sharing. **The Committee recommends that the General Assembly request the Secretary-General to provide in his next progress report details on the rental charges and maintenance costs of the new office facility, as well as on the related cost-recovery arrangements, if any, for services provided by ECA.**

Proposed additional security requirements

9. The Secretary-General proposes the establishment of an additional 18 Security Officer posts, effective 1 January 2015, under section 34, Safety and security, of the programme budget for the biennium 2014-2015, related to the increased safety and security operations for the new office facilities (see A/69/359, paras. 44-52). He states that the additional 18 Security Officers would supplement the existing staffing complement of 119 officers and are required to handle the increased workload resulting from the presence of an additional 600 staff at the new office facility as well as an estimated additional 100 contractors, 100 visitors and 300 private and official vehicles entering the compound on a daily basis. Upon enquiry, the Advisory Committee was informed that those estimates were based on the visitor's log, which is maintained by the Visitor Management Unit and closely coordinated with the Safety and Security Section of ECA. The Secretary-General indicates that the additional requirements for the proposed 18 Security Officers for the biennium 2014-2015 amount to $386,700 (net of staff assessment) under section 34, comprising $331,200 under posts and $55,500 for non-post resources, including overtime. The recurrent requirements for the biennium 2016-2017 are estimated at $705,800.

10. In response to its request, the Advisory Committee was provided with additional information on the functions of the existing 119 Security Officers as well as the proposed additional 18 officers, which is attached as annexes I and II to the present report. The information provided shows that three additional officers are proposed for the executive floor to provide close protection for the Special Representative of the Secretary-General and Head of UNOAU. The Committee was

informed that this requirement was based on the policy of the Department of Safety and Security and was part of the additional security services to be provided by the Safety and Security Service of ECA to UNOAU following its relocation to ECA premises. The same security coverage was also provided to the ECA Executive Secretary.

11. Upon enquiry, the Advisory Committee was informed that prior to its relocation to ECA premises, security services for the Special Representative of the Secretary-General and Head of UNOAU were provided by UNOAU security staff. The Committee was further informed that the current budget for UNOAU under the support account for peacekeeping operations for the period from 1 July 2014 to 30 June 2015 provided for three security posts (1 P-3, 1 Field Service, 1 Local level). While UNOAU would rely on ECA to provide security services for its premises, the Office intended to retain its existing three security posts to provide the following functions: (a) one Security Officer (P-3) to provide the functions of a Security Adviser to the Special Representative and focal point for liaison with the Department of Safety and Security and the security services of ECA, as well to oversee the safety and security of UNOAU staff and property outside of the ECA compound, for which the Head of UNOAU is accountable; (b) one supporting national General Service post to assist the Security Adviser in conducting investigations, residential surveys of staff residences in line with minimum operating residential security standards and minimum operating security standards; and (c) one Security Officer (Field Service) to support ECA in addressing the additional workload resulting from the relocation of UNOAU to ECA premises, including an additional 80 staff and a high volume of visitors and delegations. In view of the relocation of UNOAU and given that the Department of Safety and Security provides security services at ECA premises, the Committee will review the security-related resource requirements of UNOAU at the time of its consideration of the Secretary-General's proposals for the support account for peacekeeping operations for the 2015/16 period. **The Committee emphasizes the need to ensure clarity regarding the respective roles and responsibilities of ECA, the Department of Safety and Security and UNOAU for the provision of security services and to avoid duplication.**

12. From the additional information provided to it (see annexes I and II below), the Advisory Committee notes that the Secretary-General's proposal for an additional 18 Security Officers includes 12 officers, 3 each for the lobby, building and perimeter patrol, vehicular screening and pedestrian screening. The Committee further notes that 36 of the existing 119 Security Officers are currently assigned to the tour platoon that covers all vehicular entrances and pedestrian gates, lobbies, delivery docks, static security posts, perimeter patrols and reinforcements for special events. **In view of the existing capacity, the Committee recommends that the General Assembly approve 14 of the 18 additional Security Officer posts proposed to provide for safety and security for the new office facilities of ECA. The related requirements of $331,200 under posts and $55,000 for non-post resources (including overtime) for the biennium 2014-2015 should be adjusted accordingly.**

Potential claims management

13. In paragraphs 4-11 of its previous report (A/68/643), the Advisory Committee discussed at some length the successive delays in the design and construction phases

of new office facilities at ECA. The construction, which commenced on 1 May 2010, was expected to be substantially completed by the end of February 2012. The Committee had been informed that the delay in the completion of the construction project entailed financial implications for ECA in terms of unrealized rental income. In its report, the Committee had expressed its view that, at the appropriate time, when the full extent of damages had been determined, appropriate action should be taken against the contractor, and that, in the interim, Secretary-General should seek whatever redress was available within the terms of the contract. In paragraph 7 of section III of its resolution 68/247 A, the General Assembly requested the Secretary-General to ensure full accountability for the factors that had contributed to delays in the implementation of construction and renovation projects in Addis Ababa.

14. The Secretary-General provides information on potential claims management in paragraphs 40 to 42 of his report. He indicates that ECA is working in close coordination with the Office of Central Support Services and has sought the advice of the Office of Legal Affairs with regard to the recommended approach to recovering costs incurred as a result of the contractor's delays. He further indicates that discussions with the objective of reaching a conclusion that is in the long-term best interest of the Organization are ongoing, and furthermore that the outcome will be reported in the context of the final progress report. Upon its request for further information, the Advisory Committee was informed that ECA was working with the Office of Legal Affairs to analyse the options available to the United Nations for seeking remedies and claiming damages for contractual breaches while avoiding counterclaims on the part of the contractor. **The Committee recommends that the General Assembly request the Secretary-General to pursue his efforts and bring this matter to a swift conclusion and to provide an update in his next progress report.**

III. Proposals for the renovation of conference facilities

A. Africa Hall

15. As indicated in paragraph 54 of the report of the Secretary-General, ECA, in collaboration with the United Nations Educational, Scientific and Cultural Organization, the African Union Commission and the Ethiopian Government, launched the first initiative of the historic project for the renovation of Africa Hall to make it a monument to modern African history. The initiative was launched on 24 October 2008 at a ceremony marking the fiftieth anniversary of the Commission. In its resolution 65/259, the General Assembly requested the Secretary-General to expeditiously assess the status of conference facilities at the Commission, in particular Africa Hall and Conference Room 1, to ensure that they were in strict compliance with the highest international standards for conference facilities. The Secretary-General indicates that in the context of addressing the Assembly's specific request, it was considered opportune to include a visitors' centre in the Africa Hall to highlight its significant role in modern African history, as envisioned at the ceremony marking the fiftieth anniversary of ECA on 24 October 2008 (A/69/359, para. 77).

16. In paragraph 55 of his report, the Secretary-General indicates that pursuant to the request of the General Assembly in its resolution 65/269, a local consultancy

firm was engaged in July 2012 to conduct an assessment and develop a scope of work needed for the renovation. The local firm was not able to complete the assignment, however, owing to the magnitude of the project. The Secretary-General further indicates that, in 2013, with the assistance of the Office of Central Support Services, ECA issued another invitation for bids for design services and engaged a qualified international consultant to carry out a detailed condition assessment, establish the required work and provide an overall cost estimate for the renovation of Africa Hall. The consultant also developed the scope, budget and schedule of the project, which are provided in the report of the Secretary-General.

17. The Secretary-General indicates that the detailed assessment undertaken by the consultant revealed a great deal of deterioration and numerous deficiencies that need to be addressed. The main findings are outlined in paragraph 63 of the report. The Secretary-General states that the proposed renovation takes into consideration the original design intent of the building and its interior spaces, while ensuring compliance with best practices related to current international building standards and codes. The scope of the renovation is described in paragraphs 65-80 of the report and covers the following areas: (a) structural upgrade, essential life and health safety and building works requirements; (b) the Plenary Hall and associated work; (c) external work and landscape; (d) heritage conservation; and (e) the visitors' centre, screening building, new entrance and reserved parking. The project is proposed to be implemented in five stages over a period of approximately seven years (ibid., paras. 81-85). A timeline for the proposed project schedule is set out in figure II of the report. Stage 1, preparation, and stage 2, concept and design development, commenced in February 2014 and were completed in June 2014; subject to approval by the General Assembly, stage 3, pre-construction, will start in the first quarter of 2015 and is planned to be completed by the end of 2016; the fourth stage, construction, includes five phases to be executed between 2017 and 2021; the warranty and defects liability period constitutes the final and fifth stage of the project.

18. The estimated project cost for stages 3 to 5 of the proposed renovation of Africa Hall amounts to $56.9 million, comprising $52.8 million for construction costs, $3.5 million for project supervision and management and $0.6 million for physical security requirements. The project cost plan for the proposed renovation of Africa Hall by year is set out in annex II to the report of the Secretary-General. The estimated cost of $52.8 million for construction costs comprises $31.7 million for construction trade costs, $6.0 million for consultant fees, $3.4 million for pre-commencement escalation costs over a 31-month period, $3.0 million for construction escalation costs over a 41.5-month period and a 20 per cent contingency provision of $8.8 million (ibid., annex II and para. 89).

19. The next steps for the renovation project are described in paragraphs 94-109 of the report. The Secretary-General proposes to: (a) establish a project governance structure; (b) establish an initial dedicated project management team; and (c) engage a dedicated design consultant to perform stage 3, pre-construction services, which will include detailed assessments required to complete the design, as well as production information (construction drawings) and tender documentation to procure construction services. The proposed resource requirements for the biennium 2014-2015 amount to $2,309,200 (see para. 41 below).

20. The Advisory Committee notes the progress reported thus far on the project for the renovation of Africa Hall, including the completion of stages 1 and 2 for the development of the concept and design. Given the delays that have already accumulated in the execution of the project, the Committee recommends that the General Assembly authorize the Secretary-General to proceed to stage 3, pre-construction, so that the development of the detailed design, construction drawings and tender documentation can commence according to plan. The Committee further recommends that the Assembly request the Secretary-General to provide in his next progress report more detailed cost estimates for construction, contingency and escalation allowances as well as all associated costs, taking into account the outcome of the pre-construction activities, including the detailed assessment and design. In the paragraphs below the Committee makes observations and recommendations that the Secretary-General should take into account when developing the detailed cost estimates for the construction phase.

Lessons learned

21. The Advisory Committee recalls that the project for the construction of new office facilities at ECA had a long history of delays and cost escalation. It emphasizes the importance of reviewing the issues, concerns and challenges encountered, documenting the lessons learned and incorporating them in the new project in order to ensure its completion on time and within budget. In paragraph 39 of his report, the Secretary-General provides information on the lessons learned from the project.

22. Upon enquiry, the Advisory Committee was informed that, based on lessons learned from the project as well as other United Nations capital projects, ECA proposed to: (a) establish a project governance structure; (b) establish an adequately sized dedicated project management team starting from the technical and tender document production stage; and (c) engage a dedicated architectural/engineering consultant to draft technical documentation and undertake supervision and construction administration for the remaining stages of the project. Furthermore, project updates were provided to the Executive Secretary and the Director of Administration on an ongoing basis. In addition, weekly coordination meetings and day-to-day working arrangements with the Office of Central Support Services had been established.

23. The Advisory Committee was informed that the lessons learned from the hiring of the first consultant for the Africa Hall renovation project, which resulted in a two-year delay, had been applied in the selection of the second consultant. These included: (a) the broad circulation of the "expression of interest" for services at the international level, which resulted in the increased participation of vendors with superior professional experience; (b) the development of a comprehensive scope of services document and its inclusion in all requests for proposals issued to prospective vendors in order to obtain the best value and ensure adequate service delivery; and (c) the thorough vetting of vendors during the selection process, in particular with regard to their experience on projects of similar size, scope and clientele, and their past performance on such projects.

24. In paragraph 39 (e) of his report, the Secretary-General highlights the importance of taking into account well in advance the location constraints and lead

times for importing materials, as well as the need to factor in host-country processes and regulations. In this regard, the Advisory Committee was informed that ECA had received assurances from the Government of Ethiopia that imported materials, such as cement and information technology and security equipment, would be guaranteed entry. Similar assurances had been provided with respect to the hiring of external contractors and international consultants.

25. **The Advisory Committee recommends that the General Assembly request the Secretary-General to continue to identify lessons learned and to provide in his next progress report updated information on how they are being applied in the context of the project for the renovation of Africa Hall.**

26. In this connection, the Advisory Committee was informed that the Office of Internal Oversight Services in September 2014 had completed a follow-up audit of the management of the construction of the new office facilities at ECA, from its inception and planning stages through to completion. The scope of the audit included the assessment of the adequacy and effectiveness of the governance, risk management and control processes related to effective and efficient project planning and management of the new construction project. Previous audits had been conducted between 2009 and 2013. At the time of the Committee's consideration of the report of the Secretary-General, the findings of the current audit were not available. **The Committee therefore requests the Secretary-General to provide to the General Assembly at the time of its consideration of the progress report relevant information on the findings of the Office, including the lessons learned during the construction of the new office facilities.**

Project management, governance and oversight

27. Information on the project governance structure is provided in paragraphs 97-100 of the report. The Secretary-General indicates that the Executive Secretary of ECA is the project owner and would therefore be accountable for the overall management of the project. The Advisory Committee was informed that the Director of Administration will serve as the project director and that the project manager and project management team will report to the office of the Director of Administration. With regard to the Advisory Committee for the renovation project referred to in paragraph 99 of the report, the Committee was informed that it will be constituted in 2015 following additional consultation with the Office of Central Support Services on lessons learned from other capital projects currently being undertaken by the Organization. It was envisaged that the Committee for the renovation project would be chaired by the Chief of Staff of ECA and that its primary function would be to provide advice on issues of cost, schedule, scope and compliance. It would also monitor activities carried out in liaison with all stakeholders, track project deliverables, chart lessons learned and seek technical advice from independent consultants, as required.

28. The Secretary-General proposes the establishment of a dedicated project management team for the period from July 2015 to June 2021, with a staffing complement of eight posts (1 P-5, 1 P-4, 3 National Professional Officer and 3 Local level), distributed as follows: a Project Manager (P-5); a Project Architect/ Engineer (P-4); a Supervisor Architectural/Civil/Structural Engineer (National Professional Officer); a Supervisor Electrical/Mechanical/Security/Telecom Engineer (National Professional Officer); a Clerk of Works (National Professional Officer); an

Administrative Assistant (Local level); a Finance Assistant (Local level); and a Logistics/Shipment Assistant (Local level) (ibid., paras. 101-102). The full team is proposed to be established in January 2017 and will remain in effect during the construction phases of the renovation project. During stage 3, pre-construction, the Secretary-General proposes the establishment, effective 1 July 2015, of an initial project team comprising two positions, Project Manager (P-5) and Administrative Assistant (Local level) (see para. 41 below).

29. The Advisory Committee recalls that, in its resolution 68/247 A, the General Assembly reiterated its request that the Secretary-General entrust the Office of Internal Oversight Services with ensuring effective oversight of the implementation of the construction and renovation of the conference facilities and with submitting to the Assembly information on key findings in the context of its annual reports.

30. **The Advisory Committee recommends that the General Assembly request the Secretary-General to provide in the context of his next progress report details on the project management, governance and oversight modalities put into effect for the renovation project, as well as an assessment of their effectiveness in supporting the smooth execution of the project according to budget and plan.**

Contingency and escalation allowances

31. A summary of the estimated project cost for stages 3 to 5 of the proposed renovation of Africa Hall is provided in table 2 of the report of the Secretary-General. As indicated above, the estimates include an allowance of $3,375,000 for pre-commencement price escalation over a 31-month period, an allowance of $2,989,000 for construction price escalation over a 41.5-month period and a 20 per cent contingency provision of $8,803,000. Upon request for further clarification of those costs and the basis for the estimates, the Advisory Committee was informed that according to the Secretary-General:

(a) The contingency allowance was a provision for unpredictable changes in project costs due to such factors as unforeseen field conditions, changes in owner requirements (but not scope changes) and design errors and oversights. The contingency allowance was especially relevant for renovation work in existing buildings, as opposed to new construction, because of the likelihood of discovering unforeseen building conditions during construction. In addition, the contingency allowance could be used to cover cost variances due to minor changes in the phasing of a multi-year project;

(b) Price escalation allowances were provisions for the projected increase in construction costs over the project period from the date that the initial cost estimate is made until the end of the construction period, taking into account such factors as the price of raw materials, importation costs and labour rates and based on an analysis of trends in the recent past and financial factors such as inflation, material availability and the pace of construction in regional markets. The cost estimates had been based on June 2014 prices and two distinct allowances for escalation had then been added to the estimate: (i) an escalation rate of 4.13 per cent per annum had been applied for the 31-month pre-construction period from July 2014 to the scheduled date for construction commencement; and (ii) an escalation rate of 4.11 per cent per annum had been applied for the scheduled duration of the construction period.

32. The Advisory Committee commented extensively on project contingency provisions in its report on the strategic heritage plan (see A/68/585, paras. 73-81; A/68/808, paras. 19-23). It emphasizes that a contingency is a specific budgetary provision allocated so that the cost impact of project risks, should they arise, can be addressed quickly without the need to delay the project and negotiate increased funding. It is crucial that contingency funding not be used as a device to absorb general increases in project costs and that the use of such provisions be clearly reported.

33. The Board of Auditors has commented on the best practices for managing contingency budgets in capital projects (see A/68/5 (Vol. V)). According to the Board, good practice dictates that, prior to the approval of a major project, the level of contingency required is calculated on the basis of the types of risk that may emerge and the cost of mitigation. Furthermore, the use of contingency funds should be approved transparently by a governing body, such as a steering committee, and not by the project. In addition, the use of the contingency should not be assumed and should be approved only to mitigate the specific risk for which it was established. If such risks do not arise, the funding should be returned at the end of the project. Furthermore, the level of the contingency provisions applied in the context of capital projects should be based on the time or stage of the project at which the contingency provision is established. For instance, as the project progresses, particularly once the design documentation has been prepared, greater clarity can be achieved and the level of the contingency adjusted accordingly.

34. In this connection, upon enquiry, the Advisory Committee was informed that although the contingency figure of 20 per cent was recommended by the architectural/engineering consultant on the basis of various risk factors, a formal risk register had not yet been developed; one was to be prepared once the dedicated project management team was established. **The Committee emphasizes the importance of estimating the contingency requirement on the basis of an assessment of the potential risks faced in each of the phases of the renovation project. The Committee recommends that the General Assembly request the Secretary-General to ensure that the estimates for cost escalation and contingency for the renovation project are estimated and managed in accordance with its previous recommendations on construction projects that were endorsed by the Assembly (see A/68/585 and A/68/808 and resolutions 68/247 A and B).**

Cost estimates

35. The Advisory Committee emphasizes the need for transparency and detailed information on the costs of the project, including such associated costs as travel and security-related requirements. **It therefore recommends that the General Assembly request the Secretary-General to include in his next progress report detailed cost estimates for each phase of the project, with a breakdown of all construction-related and associated costs.**

Other matters

36. The Advisory Committee was informed that, as in the case of other major refurbishment projects, the Secretary-General was seeking voluntary contributions for the Africa Hall renovation project. **The Committee recommends that the General Assembly encourage the Secretary-General to actively seek voluntary**

contributions for the renovation of Africa Hall. Details on the voluntary contributions received should also be reported, for information, in the next progress report.

37. Information on the visitors' centre, screening building, new entrance and reserved parking is provided in paragraphs 77-80 of the report of the Secretary-General. With regard to operational activities, the Secretary-General indicates that a comprehensive business case study for the programme will be developed with the goal of being cost-effective and sustainable. Furthermore, a revenue stream is envisaged as part of the development of the programme and would be overseen by the Public Information and Knowledge Management Division of ECA. The results of the study will be presented in the next progress report, to be submitted to the Assembly at its seventieth session. **The Advisory Committee looks forward to reviewing the results of that study.**

38. The Secretary-General indicates that the proposed renovation ensures compliance with best practices related to current international building standards and codes. With regard to accessibility for persons with disabilities (A/69/359 para. 57 (c)), the Advisory Committee was informed that internationally recognized standards applied in other United Nations capital projects will be applied.

39. With regard to the energy-efficiency standards referred to in paragraph 70 of the report, the Advisory Committee was informed that the following energy-efficient technologies would be introduced in the building in order to reduce utility, maintenance and long-term life-cycle costs, as well as to reduce the environmental impact of Africa Hall: (a) long-life and water-saving fittings; (b) water-harvesting and solar hot water; (c) motion/occupant sensors for intelligent lighting; (d) light dimmers and daylight sensors; (e) passive and mixed-mode/natural ventilation; (f) sun-shading and natural daylight systems; (g) low-solar-transmitting glazing; (h) improved insulation; and (i) sustainably sourced material selection.

40. Upon enquiry, the Advisory Committee was informed that the seismic and structural analysis carried out for Africa Hall (ibid., para. 57 (a)) was based on the Eurocode standards being used for other seismic studies currently being conducted on other premises owned by the United Nations. The Committee was further informed that the seismic structural study of Africa Hall had identified permanent and severe cracking in the ground floor and basement levels as a result of increased load from the addition of the mezzanine. At present, the ground floor, first-floor slabs and supporting columns did not meet the minimum safety requirements. Africa Hall therefore required overall structural strengthening to achieve the minimum level of seismic protection.

Resource requirements for the biennium 2014-2015

41. Details on the resource requirements for 2015 are provided in paragraphs 110-113 of the report of the Secretary-General. A total amount of $2,309,200 is proposed in relation to the establishment of the dedicated project team and stage 3 pre-construction activities, comprising the following:

(a) $113,200 under other staff costs to provide for an initial dedicated project management team funded under general temporary assistance, effective July 2015, comprising one Project Manager (P-5) position supported by an Administrative Assistant (Local level) position;

(b) $12,000 under official travel to cover the cost of travel between Addis Ababa and New York in 2015 for the purpose of consulting and reporting on project advancement;

(c) $2,184,000 under contractual services to provide for the engagement of a programme management firm for stage 3 pre-construction. From annex II to the report of the Secretary-General, the Advisory Committee notes that his amount comprises $1,820,000 for consultant fees and $364,000 for a 20 per cent contingency.

In view of its recommendation in paragraph 20 above, the Committee recommends that the General Assembly approve the Secretary-General's proposals for stage 3 pre-construction activities planned to be accomplished in 2015. The Committee further recommends that the Assembly request the Secretary-General to manage the 20 per cent contingency provision for stage 3 activities in accordance with its recommendations (see para. 34 above) and to report thereon in the context of his next progress report.

B. Renovation of the Conference Centre

42. An update on the renovation of the Conference Centre is provided in paragraphs 114-118 of the report. The Secretary-General indicates that Conference Rooms 3, 4 and 5 were returned to full operation in March 2014. He also indicates that the waterproofing of the roof was being implemented in two phases: phase 1 for the waterproofing of the lower peripheral part of the roof (5,500 m^2) has been completed; and the design for phase 2 (7,562 m^2) has been finalized and will be implemented starting in the third quarter of 2014. A provision of $1.1 million has been approved for this purpose under section 33, Construction, alteration, improvement and major maintenance, of the programme budget for 2014-2015. Additional work and resources required for the remaining interior work were being included in the ongoing development of the strategic capital review.

43. The Secretary-General states that the occupancy rate of the Conference Centre remained at the acceptable level of 82 per cent in 2012 and that the lower rates of 69 per cent in 2013 and 60.5 per cent for the first half of 2014 are due to the disruption caused by ongoing renovations, including the closure of certain conference rooms and the kitchen. The Advisory Committee recalls that at the time of its consideration of the proposed programme budget for the biennium 2014-2015 (A/68/7, para. V.22), it had been informed that the target occupancy rate was 70 per cent. The utilization of the ECA Conference Centre is also discussed in the report of the Secretary-General on the pattern of conferences (A/69/120, paras. 26-29), which indicates a utilization rate of 80.5 per cent in 2012 and 67.4 per cent in 2013, based on the revised calculation methodology.

44. The Advisory Committee requested further information regarding the reason for the change in the occupancy rate and whether its decline was due to the ongoing renovation work or the result of competition. It also sought clarification about the target level of occupancy, as well as details on the business-critical threshold at which it would become infeasible to run the Conference Centre. The Committee was informed that previously the occupancy rate at ECA had been calculated on the basis of the number of conference rooms, whereas other duty stations used a methodology based on the number of planned versus actual meetings held, which has since been adopted by ECA. The Committee was further informed that the decline in the

occupancy of the Conference Centre was a result of disruptions caused by the renovations. Furthermore, it was expected that the upgraded facility would emerge as a more competitive venue in the near future and that the target occupancy for 2014 and beyond remained above 90 per cent.

45. The Advisory Committee was further informed that the minimum occupancy threshold was a function of fixed costs and occupancy income net of operating expenses. Taking into account the notional occupancy income generated by internal events (substantive divisions of the Commission and United Nations agencies in Addis Ababa), the break-even point for business sustainability had been set at 50 per cent occupancy. The Committee was also informed that, in addition to operational performance, an important consideration was the asset value of the Centre, as a facility for strategic communications, as a home to numerous embassies with ongoing political meetings, as a window of the United Nations for the community and as a venue used extensively by the host country for high-profile international conferences and events, thereby generating additional occupancy and income.

46. The Advisory Committee requested further clarification of the formula used to calculate the occupancy rates under the revised methodology and whether the 50 per cent break-even target was based on full cost recovery, including all direct and indirect costs. **The information requested was not provided in time for inclusion in the present report. The Committee therefore requests the Secretary-General to make the information available to the General Assembly at the time of its consideration of this matter. The Committee emphasizes the need to apply a standard harmonized methodology for the utilization of conference rooms across the Secretariat. The Committee will comment further on this issue in its forthcoming report on the pattern of conferences.**

IV. Conclusions and recommendations

47. The action to be taken by the General Assembly is set out in paragraph 122 of the report of the Secretary-General. **Taking into account its comments and observations in paragraphs 12, 20 and 41 above, the Advisory Committee recommends that the Assembly:**

(a) **Take note of the progress made since the issuance of the last progress report;**

(b) **Commend the host country on its continued support throughout the construction of the additional office facilities;**

(c) **Approve the establishment of 14 Security Officer posts (Local level), effective 1 January 2015, under section 34, Safety and security, of the programme budget for the biennium 2014-2015;**

(d) **Approve the establishment of two temporary positions (1 P-5 and 1 Local level), effective 1 July 2015, related to the dedicated project management team under section 18, Economic and social development in Africa, of the programme budget for the biennium 2014-2015;**

(e) **Appropriate an additional amount of $2,610,000 under the programme budget for the biennium 2014-2015, comprising an increase under section 18, Economic and social development in Africa ($125,200), section 33,**

Construction, alteration, improvement and major maintenance ($2,184,000), section 34, Safety and security ($300,800), and section 36, Staff assessment ($46,200), to be offset by a corresponding amount under income section 1, Income from staff assessment;

(f) Charge the amount of $2,610,000 against the contingency fund for the biennium 2014-2015;

(g) Also approve the establishment of a multi-year special account for the duration of the Africa Hall renovation project;

(h) Request the Secretary-General to submit a progress report to the General Assembly at the main part of its seventieth session.

Annex I

Functions of the existing 119 security officers of the security services at the Economic Commission for Africa

Functions/assignment	*Assigned security officers*	*Remarks*
Security planning and coordination unit (including threat assessment)	3	On duty during regular working hours
Executive floor/close protection for Executive Secretary/ Under-Secretary-General	3	One officer per shift, three shifts per 24 hours
Annex building postings	3	One officer per shift, three shifts per 24 hours
Security control centre and closed-circuit television centre	9	Three officers per shift, three shifts per 24 hours
Patrols (groups 1 and 2)	12	Four officers per shift, three shifts per 24 hours
Specialized services to provide explosive detection/bomb search capacity at the gates and throughout the complex	6	Two officers per shift, three shifts per 24 hours
Fire and safety training unit	3	On duty during regular working hours
Fire and safety control centre and patrols	6	Two officers per shift, three shifts per 24 hours
Executive Secretary residence	6	One officer by day and two officers by night (two teams in alternate days, round the clock)
Training and development unit	2	On duty during regular working hours
Pass and Identification Unit/reception	6	On duty during regular working hours
Tour platoon (covers all vehicular entrances and pedestrian gates, lobbies, delivery docks, static security posts, perimeter patrols and reinforcement of special events)	36	Covers posts round the clock in three shifts, 12 officers per shift, adjusted according to operational needs
Conference platoon	12	Covers main conference centre/Africa Hall posts at regular hours
Security management and administration support	1	On duty during regular working hours
Internal postings within the main compound	5	Regular hours on work days
Locksmith and stores	3	On duty during regular working hours
Mail inspection	1	On duty during regular working hours
Special Investigations Unit	2	On duty during regular working hours
Total	**119**	

Annex II

Functions of the proposed 18 additional security officers for the new office facilities at the Economic Commission for Africa

Functions assignment	*Number*	*Remarks*
Lobby	3	One officer per shift, round the clock
Executive floor/close protection for Under-Secretary-General	3	One officer per shift, round the clock, when Under-Secretary-General is away from the office, officers will be used to relieve other colleagues and to cover annual leave and other absences
Fire and safety control panel	3	One officer per shift, round the clock
Building and perimeter patrol	3	One officer per shift, round the clock
Vehicular screening	3	One officer per shift, round the clock; officers will reinforce the gates to ensure proper throughput and reinforce perimeter at night
Pedestrian screening	3	One officer per shift, round the clock; officers will reinforce the gates to ensure proper throughput and reinforce perimeter at night

United Nations A/69/416

General Assembly

Distr.: General
2 October 2014

Original: English

Sixty-ninth session
Agenda item 131
Review of the efficiency of the administrative and financial functioning of the United Nations

Proposed programme budget outline for the biennium 2016-2017

Report of the Secretary-General

Summary

In its resolution 41/213, the General Assembly, inter alia, requested the Secretary-General to submit, in off-budget years, an outline of the proposed programme budget for the following biennium. Accordingly, the budget outline for the biennium 2016-2017 is hereby submitted. It is recommended that the level of the contingency fund for 2016-2017 be maintained at 0.75 per cent of the overall budget level. The total preliminary estimate indicates a budget outline level of $5,698.5 million. This amount is subject to further updates of annex II to the report, which will be provided as supplementary information to the Assembly during the main part of its sixty-ninth session.

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I. Introduction

1. The outline for the biennium 2016-2017 is submitted in accordance with the provisions of annex I to General Assembly resolution 41/213, pursuant to which the Secretary-General submits, in off-budget years, an outline of the programme budget for the following biennium, which should contain an indication of the following:

(a) Preliminary estimate of resources to accommodate the proposed programme of activities during the biennium;

(b) Priorities, reflecting general trends of a broad sectoral nature;

(c) Real growth, positive or negative, compared with the previous budget;

(d) Size of the contingency fund, expressed as a percentage of the overall level of resources.

II. Preliminary estimate of resources needed to accommodate the proposed programme of activities during the biennium

2. For the biennium 2016-2017, resources are included for the continued implementation of existing mandates in line with the eight priority areas set out in paragraph 34 of the plan outline of the proposed strategic framework for the period 2016-2017 (A/69/6 (Part one) and Corr.1), which is subject to approval by the General Assembly during the main part of its sixty-ninth session. The eight priority areas remain the same as those approved for the current biennium, pursuant to Assembly resolution 67/248. The Committee for Programme and Coordination, in paragraph 58 of its report on its fifty-fourth session (A/69/16), recommended that the Assembly approve the eight priority areas set out in the plan outline. The eight priority areas proposed for the work of the Organization that are to be considered by the Assembly are:

(a) Promotion of sustained economic growth and sustainable development in accordance with the relevant resolutions of the General Assembly and recent United Nations conferences;

(b) Maintenance of international peace and security;

(c) Development of Africa;

(d) Promotion of human rights;

(e) Effective coordination of humanitarian assistance efforts;

(f) Promotion of justice and international law;

(g) Disarmament;

(h) Drug control, crime prevention and combating international terrorism in all its forms and manifestations.

3. In the establishment of a preliminary estimate of resources for the biennium 2016-2017, the approved level of resources appropriated by the General Assembly in its resolutions 68/247 B, 68/248 A-C, 68/268 and 68/279 amounting to $5,538.6 million, was taken as the starting point. Table 1 below shows how the preliminary estimate was determined.

Table 1
Preliminary estimate for 2016-2017
(Millions of United States dollars)

	Total	*Established activities*	*Special political missions*
(i) Appropriation for regular budget established activities 2014-2015[a]	**5 538.6**	**4 457.5**	**1 081.1**
Plus: full provision for posts approved for 2015 only (see paras. 7-9)	6.8	6.8	–
Less: one-time costs in 2014-2015 (see paras. 10-12)	(95.6)	(95.6)	–
Plus: other estimated resource changes for the biennium 2016-2017 (see paras. 13-18)	228.8	59.5	169.3
(ii) Subtotal — growth compared with the appropriation for 2014-2015	**140.0**	**(29.3)**	**169.3**
Plus: financial implications of reports to be considered by the General Assembly (annex II) (see paras. 19-21)			
Additional requirements	49.9	49.9	–
Regular budget-related Umoja benefits realization in 2016-2017	(30.0)	(24.0)	(6.0)
(iii) Subtotal, annex II	**19.9**	**25.9**	**(6.0)**
(iv) Net changes — sum of (ii) and (iii)	**159.9**	**(3.4)**	**163.3**
Total preliminary estimate for 2016-2017, including annex II reports known to date (sum of (i) and (iv))	**5 698.5**	**4 454.1**	**1 244.4**

[a] Reflects the appropriation for regular budget established activities and special political missions approved pursuant to General Assembly resolutions 68/247 B, 68/248 A-C, 68/268 and 68/279.

4. Real growth compared with the appropriation of $5,538.6 million for 2014-2015 reflects an estimated increase of $159.9 million, or 2.9 per cent. This amount includes estimates known to date for forthcoming reports to be considered by the General Assembly, as reflected in annex II to the present report. Preliminary estimates for regular budget established activities reflect a decrease of $3.4 million, or 0.1 per cent. Preliminary estimates in respect of special political missions reflect an increase of $163.3 million, or 15.1 per cent compared with the approved envelope of $1,081.1 million for such missions for the biennium 2014-2015.

5. The projected decrease of $30 million under the regular budget, related to Umoja benefits realization by Umoja users, is not part of the Umoja project cost and will be apportioned across the various budget parts, including special political missions.

6. The requirements set out in the present outline are subject to recosting to reflect, inter alia, changes owing to inflation and exchange rates for the biennium 2016-2017.

A. Full provision for posts approved for 2015 only in the biennium 2014-2015

7. In contrast to prior practice, where the costing provisions for new posts included a 50 per cent vacancy rate for Professional posts and a 35 per cent vacancy

rate for General Service posts, the programme budget for the biennium 2014-2015 included full provision for new posts with the approved vacancy rates as continuing posts pursuant to General Assembly resolution 68/246. Accordingly, no resources have been included for the delayed impact of newly established posts.

8. Notwithstanding the foregoing, requirements of $6.8 million have been included for the biennial provision of 38 posts that were approved for establishment in 2015 only, to support the strengthening and effective functioning of the human rights treaty body system, pursuant to resolution 68/268.

9. Table 2 below reflects the distribution of the additional resources as a result of this inclusion for the biennium 2016-2017, by budget part.

Table 2

Distribution of biennial provision for posts by budget part for 2016-2017

(Thousands of United States dollars)

Part of programme budget	*Number of posts established for 2015 only*	*Additional amount for 2016-2017*
VI. Human rights and humanitarian affairs	35	5 694.2
VII. Public information	2	334.2
VIII. Common support services	1	130.2
XIV. Staff assessment	–	635.2
Total	**38**	**6 793.8**

B. One-time costs in the biennium 2014-2015

10. One-time costs in the biennium 2014-2015 amounting to $95.6 million would not be required for the biennium 2016-2017. This amount was approved by the General Assembly during its consideration of the proposed programme budget, as well as other reports considered at its first and second resumed sixty-eighth sessions, after the proposed programme budget was approved.

11. The one-time costs of $95.6 million relate primarily to:

(a) Requirements of approximately $28.3 million related to various conferences, including: the United Nations Conference on Sustainable Development; format and organizational aspects of the high-level political forum on sustainable development: follow-up to and implementation of the Mauritius Strategy for the Further Implementation of the Programme of Action for the Sustainable Development of Small Island Developing States; developments in the field of information and telecommunications in the context of international security; the Thirteenth United Nations Congress on Crime Prevention and Criminal Justice; the Ten-Year Review Conference on the Implementation of the Almaty Programme of Action; the Third International Conference on Financing for Development; and preparatory meetings for the United Nations Conference on Housing and Sustainable Urban Development (Habitat III). Resources for these conferences and meetings were reflected under part I, Overall policymaking, direction and coordination, part II, Political affairs, part IV, International cooperation for development, part V, Regional cooperation for development, and part VI, Human rights and humanitarian affairs;

(b) Requirements of $1.7 million related mainly to the administration of justice system to fund ad litem judges and their support staff in 2014, as reflected under part I, Overall policymaking, direction and coordination;

(c) Requirements of $3.7 million resulting from resolutions and decisions adopted by the Human Rights Council at its twenty-second, twenty-third and twenty-fourth sessions, including the Human Rights Committee, as reflected under part I, Overall policymaking, direction and coordination, part VI, Human rights and humanitarian affairs, and part VIII, Common support services;

(d) Requirements of $35.9 million for the implementation of the enterprise resource management project, as reflected under part VIII, Common support services;

(e) Requirements of $16.9 million for the strategic heritage plan, as reflected under part XI, Capital expenditures;

(f) Requirements of $5.8 million to mitigate the increased exposure to higher-intensity blasts pending relocation of United Nations House in Beirut, as reflected under part V, Regional cooperation for development, and part XI, Capital expenditures.

12. The distribution of one-time costs, by budget part, is reflected in table 3 below.

Table 3
Distribution of one-time costs in 2014-2015, by budget part
(Thousands of United States dollars)

Part of programme budget		*Reduced amount for 2016-2017*
I.	Overall policymaking, direction and coordination	(18 812.6)
II.	Political affairs (not including special political missions)	(831.4)
III.	International justice and law	(110.5)
IV.	International cooperation for development	(9 215.8)
V.	Regional cooperation for development	(3 353.8)
VI.	Human rights and humanitarian affairs	(2 480.4)
VII.	Public information	(356.3)
VIII.	Common support services	(37 681.4)
IX.	Internal oversight	(379.7)
X.	Jointly financed administrative activities and special expenses	–
XI.	Capital expenditures	(22 319.5)
XII.	Safety and security	–
XIII.	Development Account	–
XIV.	Staff assessment	(29.4)
Total		**(95 570.8)**

C. Other estimated resource changes for the biennium 2016-2017

13. For the biennium 2016-2017, additional resources in the amount of $59.5 million are estimated as follows:

(a) Resources amounting to $26.1 million are foreseen to support mandates relating to:

(i) The strengthening and enhancing of the effective functioning of the human rights treaty body system (resolution 68/268), which would represent a decrease in requirements, offset in part by additional requirements for resolutions and decisions adopted by the Human Rights Council at its twenty-second, twenty-third and twenty-fourth sessions (resolution 68/247). These estimates are reflected under part I, Overall policymaking, direction and coordination, part VI, Human rights and humanitarian affairs, and part VIII, Common support services;

(ii) The strengthening of the United Nations Environment Programme pursuant to General Assembly resolutions 67/213 and 68/246, reflected under part IV, International cooperation for development;

(iii) Establishment of a group of governmental experts to review the operation and further development of the United Nations report on military expenditures, commencing in 2016 (General Assembly resolution 68/23), reflected under part I, Overall policymaking, direction and coordination, and part II, Political affairs;

(iv) The convening of a group of governmental experts in 2016 to prepare a report on the continuing operation and relevance of the United Nations Register of Conventional Arms and its further development (General Assembly resolution 68/43), reflected under part II, Political affairs;

(v) The convening of a biennial meeting of States in 2016 on illicit trade in small arms and light weapons in all its aspects (General Assembly resolution 68/48), reflected under part I, Overall policymaking, direction and coordination;

(vi) The conduct early in 2016 of a special session of the General Assembly on the world drug problem (Assembly resolution 67/193), reflected under part I, Overall policymaking, direction and coordination, and part IV, International cooperation for development;

(vii) The centralized funding modality in support of the Resident Coordinators system (Economic and Social Council resolution 2014/14), reflected under part IV, International cooperation for development;

(b) A provision of $33.4 million is also foreseen to cover primarily:

(i) Handover and overlap costs for staff of the incoming President of the General Assembly, who usually arrive earlier to start working in the Interim Office of the President-elect and therefore overlap with the staff of the outgoing President for several weeks, reflected under part I, Overall policymaking, direction and coordination;

(ii) Post-capital master plan maintenance requirements for the newly installed permanent broadcast facility and media asset management system and other physical systems, reflected under part VIII, Common support services;

(iii) The redeployment of funds for resident auditors from the United Nations Assistance Mission for Iraq and the United Nations Assistance Mission in Afghanistan to the Office of Internal Oversight Services to facilitate administration of audit functions centrally, reflected under part IX, Internal oversight;

(iv) General insurance related to (a) an increase in the property self-insurance reserve, reflecting an increase in the deductible amount after storm Sandy; (b) an increase in United Nations global property insurance as a result of the expiration of the capital master plan builders risk insurance policy at the end of 2015 following the completed renovation and transfer; (c) after-service health insurance requirements related to the projected increase in the membership. These items are reflected under part X, Jointly financed administrative activities and special expenses;

(v) Improvements to United Nations Headquarters premises, including perimeter lighting and fence restoration, and repairs to expansion joints, as well as coverage for the maintenance of information technology components for the security systems installed under the capital master plan that will be out of warranty in 2015. These items are reflected under part XI, Capital expenditures;

(vi) Safety and security services to cover general temporary assistance and overtime requirements for the high-level segment of the General Assembly in September and to cover the shift structure and frequency of meetings held at Headquarters, offices away from Headquarters and regional commissions which has resulted in overexpenditure in the past five bienniums, reflected under part XII, Safety and security.

14. The distribution of estimated resource changes, by budget part, is reflected in table 4 below.

Table 4
Distribution of estimated resource changes for 2016-2017, by budget part
(Thousands of United States dollars)

Part of programme budget		*Additional amount for 2016-2017*
I.	Overall policymaking, direction and coordination	(5 977.3)
II.	Political affairs (excluding special political missions)	722.8
III.	International justice and law	–
IV.	International cooperation for development	24 511.2
V.	Regional cooperation for development	–
VI.	Human rights and humanitarian affairs	5 566.8
VII.	Public information	–
VIII.	Common support services	2 087.7
IX.	Internal oversight	1 800.0
X.	Jointly financed administrative activities and special expenses	17 500.0
XI.	Capital expenditures	6 900.0
XII.	Safety and security	5 000.0
XIII.	Development Account	–
XIV.	Staff assessment	1 351.3
Total		**59 462.5**

15. Total net preliminary estimates for resource changes reflected under sections A, B and C above would result in an estimated decrease of $29.3 million.

D. Special political missions

16. In its resolution 63/266, the General Assembly requested the Secretary-General to continue to include in the proposed budget outline and in the proposed programme budget, provisions for expenditures for special political missions related to peace and security that are expected to be extended or approved in the course of the biennium.

17. By its resolution 68/248 A, the General Assembly appropriated an amount of $1,081.1 million for special political missions for the biennium 2014-2015. On the basis of the experience in the current biennium adjusted for missions whose mandates have been completed or discontinued, and for missions established subsequent to the approval of the provision for special political missions for 2014-2015, it is estimated that the full biennial provision in 2016-2017 for special political missions would amount to $1,250.4 million. The amount will be offset in part by the projected reduction of $6.0 million related to Umoja benefits. The net increase of $163.3 million over the initial appropriation of $1,081.1 million is related primarily to the establishment of new missions, including the United Nations Assistance Mission in Somalia, the Joint Special Representative of the United Nations and the League of Arab States for Syria,[1] the Special Envoys of the Secretary-General for the Great Lakes region and for the Sahel, the Panel of Experts on Yemen, and the Panel of Experts on the Central African Republic, as well as significant increases in resource requirements for continuing special political missions owing to security-related requirements (Special Adviser to the Secretary-General on Yemen and United Nations Support Mission in Libya), offset in part by the transfer of Resident Auditor requirements from the United Nations Assistance Mission for Iraq and the United Nations Assistance Mission in Afghanistan to the Office of Internal Oversight Services, and the discontinuation of missions, including the United Nations Political Office for Somalia, the United Nations Integrated Peacebuilding Office in the Central African Republic, the United Nations Integrated Peacebuilding Office in Sierra Leone and the United Nations Office in Burundi, whose mandates are not extended to 2015.

18. As special political missions may be approved or adjusted at any time of the year, their timing and related resource requirements have been difficult to predict accurately. The preliminary estimate of $1,244.4 million would be subject to change if new missions are established or if the mandates of the existing ones are revised.

[1] At the time of the preparation of the budget outline for the biennium 2014-2015, it was assumed that the Joint Special Representative of the United Nations and the League of Arab States for Syria would be discontinued prior to 2014 and was therefore not included in the budget outline for that biennium.

E. Information on initiatives currently before the General Assembly and those yet to be submitted

19. In its resolution 63/266, the General Assembly, inter alia, requested the Secretary-General to provide information on initiatives currently before the Assembly and foreseeable items yet to be issued that may impact the budget outline. Accordingly, annex II to the present report provides a detailed list of forthcoming reports to be considered by the Assembly and the related estimates that are known to date, which amount to net requirements of $19.9 million.

20. The related financial implications for those reports to be considered during the main part of the sixty-ninth session, including additional programme budget implications emanating from the Main Committees, will be provided as supplementary information (updated annex II) to the General Assembly during its review of the present report.

21. In addition, forthcoming reports anticipated at the resumed sixty-ninth sessions of the General Assembly, such as the report on the strategic capital review, if adopted by the Assembly, will be included in the proposed programme budget for the biennium. It will be recalled that during the sixty-eighth session, the report of the Secretary-General on the strategic capital review (A/68/733) presented the preliminary findings of the first phase of the review. The Advisory Committee on Administrative and Budgetary Questions took note of the preliminary findings and looked forward to receiving the final conclusions and proposals upon completion of phases 2 and 3 of the review at the sixty-ninth session (A/68/796). Accordingly, the report on the strategic capital review will be submitted at the resumed sixty-ninth session and it is currently expected that the proposal in the report will amount to around $9 million, as reflected in annex II.

III. Priorities reflecting general trends of a broad sectoral nature

22. The proposed strategic framework for the period 2016-2017 is based on the eight priority areas outlined in paragraph 2 above. The programme budget for the biennium 2016-2017 would also manifest those priorities and will include a review of programme outputs in line with regulation 5.6 of the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation. The proposed distribution of resources by budget part is set out in annex I to the present report.

IV. Preliminary estimate for the biennium 2016-2017

23. **The total preliminary estimate for the biennium 2016-2017 amounts to $5,698.5 million, as reflected in annex I. This amount includes estimates known to date for forthcoming reports to be considered by the General Assembly during its main and resumed sixty-ninth sessions, as reflected in annex II. As reports are finalized, further updates on annex II will be provided as supplementary information to the Assembly during the main part of its sixty-ninth session and will impact the estimated budget outline level for 2016-2017.**

V. Size of the contingency fund

24. The size of the contingency fund was set at 0.75 per cent of the overall level of resources for the first outline and all subsequent outlines. It is recommended that the level be maintained at 0.75 per cent of the approved budget outline level for the biennium 2016-2017.

Annex I

Preliminary estimate for the biennium 2016-2017

(Millions of United States dollars)

Part of programme budget	*2014-2015 appropriation*[a]	*Resource change*		*Total*
		Amount	*Percentage*	
I. Overall policymaking, direction and coordination	781.8	(24.8)	(3.2)	757.0
II. Political affairs (not including special political missions)	263.2	(0.1)	(0.0)	263.1
III. International justice and law	100.2	(0.1)	(0.1)	100.1
IV. International cooperation for development	496.1	15.3	3.1	511.4
V. Regional cooperation for development	572.7	(3.4)	(0.6)	569.3
VI. Human rights and humanitarian affairs	362.9	8.8	2.4	371.7
VII. Public information	188.8	–	–	188.8
VIII. Common support services	658.1	(35.5)	(5.4)	622.6
IX. Internal oversight	40.6	1.4	3.4	42.0
X. Jointly financed administrative activities and special expenses	155.0	17.5	11.3	172.5
XI. Capital expenditures	80.7	(15.4)	(19.1)	65.3
XII. Safety and security	241.4	5.0	2.1	246.4
XIII. Development Account	28.4	–	–	28.4
XIV. Staff assessment	487.6	2.0	0.4	489.6
(i) Subtotal	**4 457.5**	**(29.3)**[b]	**(0.7)**	**4 428.2**
Plus: financial implications of reports to be considered by the General Assembly (annex II)				
Additional requirements		49.9		49.9
Umoja benefits realization in 2016-2017		(24.0)		(24.0)
(ii) Subtotal, regular budget established activities	**4 457.5**	**(3.4)**	**(0.1)**	**4 454.1**
Provision for special political missions	1 081.1	169.3		1 250.4
Umoja benefits realization in 2016-2017		(6.0)		(6.0)
(iii) Subtotal, special political missions	**1 081.1**	**163.3**	**15.1**	**1 244.4**
Total preliminary estimate for 2016-2017, including annex II	**5 538.6**	**159.9**	**2.9**	**5 698.5**
Adjustments known to date: (ii) + (iii)				

[a] Reflects the approved appropriations pursuant to General Assembly resolutions 68/247 B, 68/248 A-C, 68/268 and 68/279.

[b] Comprises the removal of one-time costs ($95.6 million); offset in part by additional requirements to reflect the full biennial provision in 2016-2017 for new posts established as at 2015 ($6.8 million) and other estimated resource changes for the biennium 2016-2017 ($59.5 million).

Annex II

Financial implications arising from initiatives currently before the General Assembly and those yet to be submitted

(Thousands of United States dollars)

Proposed programme budget outline for the biennium 2016-2017[a]		*Amount*
A. Appropriation for 2014-2015[b]		**5 538 551.4**
Add: biennial provision for posts approved in 2015 only	6 793.8	
Less: one-time costs in 2014-2015	(95 570.8)	
Add: proposed provisions for resource changes in the biennium 2016-2017	59 462.5	
Subtotal — real growth compared with the appropriation for 2014-2015	**(29 314.5)**	
Additional provision required for special political missions at the 2014 programme level[c]	169 282.5	
Preliminary estimate for the biennium 2016-2017		**5 678 519.4**
B. First performance report (A/69/___)		
Additional appropriation		
(a) Unforeseen and extraordinary expenses	TBD	
(b) Revised estimates for currency inflation	TBD	
(vacancy rate and adjustments to standard costs)	TBD	
Advisory Committee on Administrative and Budgetary Questions	TBD	
First performance report	TBD	
Not required for 2016-2017	TBD	
Total, net first performance report	**TBD**	
C. Revised estimates (reports to be considered at the sixty-ninth session of the General Assembly)[d]		
1. Report of the Secretary-General on the administration of justice at the United Nations (A/69/227)		
Requirements for 2014-2015	2 833.7	
One-time cost in 2014-2015 not required in 2016-2017	(2 652.9)	
Advisory Committee on Administrative and Budgetary Questions (A/69/___)	TBD	
Requirements for 2016-2017	2 005.5	
Total, administration of justice	**2 186.3**	
2. Report of the Secretary-General on progress in the construction project at the Economic Commission for Africa (ECA) in Addis Ababa (A/69/359)		
Requirements for 2014-2015	2 755.3	
One-time cost in 2014-2015 not required in 2016-2017	(2 317.6)	
Advisory Committee on Administrative and Budgetary Questions (A/69/___)	TBD	
Requirements for 2016-2017	14 163.2	
Total, ECA construction	**14 600.9**	

Proposed programme budget outline for the biennium 2016-2017[a]	*Amount*
3. Revised estimates resulting from resolutions and decisions adopted by the Economic and Social Council at its organizational sessions and the substantive session of 2014 (A/69/___)	
Requirements for 2014-2015	TBD
One-time cost in 2014-2015 not required in 2016-2017	TBD
Advisory Committee on Administrative and Budgetary Questions (A/69/___)	TBD
Requirements for 2016-2017	TBD
Total, Economic and Social Council	**TBD**
4. Report of the Secretary-General on the revised estimates resulting from resolutions and decisions adopted by the Human Rights Council at its twenty-fifth, twenty-sixth and twenty-seventh sessions (A/69/__)	
Requirements for 2014-2015	TBD
One-time cost in 2014-2015 not required in 2016-2017	TBD
Advisory Committee on Administrative and Budgetary Questions (A/69/___)	TBD
Requirements for 2016-2017	TBD
Total, twenty-fifth, twenty-sixth and twenty-seventh sessions of the Human Rights Council	**TBD**
5. Report of the Secretary-General on the proposal for a revised information and technology strategy (A/69/___)	
Requirements for 2014-2015	–
One-time cost in 2014-2015 not required in 2016-2017	–
Advisory Committee on Administrative and Budgetary Questions (A/69/___)	TBD
Requirements for 2016-2017	3 000.0
Total, information and technology strategy	**3 000.0**
6. Sixth progress report on the enterprise resource planning project (A/69/385)	
Requirements for 2014-2015	5 538.2
One-time cost in 2014-2015 not required in 2016-2017	(5 538.2)
Advisory Committee on Administrative and Budgetary Questions (A/69/___)	TBD
Requirements for 2016-2017 (direct projects costs)	8 143.7
Requirements for 2016-2017 (Umoja operating, maintenance and support costs for foundation and Umoja extension 1 (UE1))	6 300.0
Requirements for 2016-2017 (Umoja benefits realization by Umoja users across the various budget parts)	(30 000.0)
Total, Umoja	**(15 556.3)**
7. Statement submitted by the Secretary-General on the administrative and financial implications of the decisions and recommendations contained in the report of the International Civil Service Commission for the year 2014 in accordance with rule 153 of the rules of procedure of the General Assembly (A/C.5/69/3)[e]	
Requirements for 2014-2015	–
One-time cost in 2014-2015 not required in 2016-2017	–

Proposed programme budget outline for the biennium 2016-2017[a]	*Amount*
Advisory Committee on Administrative and Budgetary Questions (A/69/___)	TBD
Requirements for 2016-2017	–
Total, International Civil Service Commission	**TBD**
8. Partnerships Facility (A/68/6 (Sect. 1))	
Requirements for 2014-2015	563.4
One-time cost in 2014-2015 not required in 2016-2017	–
Advisory Committee on Administrative and Budgetary Questions (A/68/7)	(563.4)
Requirements for 2016-2017	1 126.8
Total, Partnerships Facility	**1 126.8**
9. Reform of operational arrangements for the Advisory Committee on Administrative and Budgetary Questions	
Requirements for 2014-2015	629.6
One-time cost in 2014-2015 not required in 2016-2017	–
Advisory Committee on Administrative and Budgetary Questions (A/69/___)	–
Requirements for 2016-2017	629.6
Total, reform of operational arrangements for the Advisory Committee on Administrative and Budgetary Questions	**1 259.2**
10. Programme budget implications: International Decade for People of African Descent (A/C.5/69/4)	
Requirements for 2014-2015	1 146.7
One-time cost in 2014-2015 not required in 2016-2017	(111.4)
Advisory Committee on Administrative and Budgetary Questions (A/69/___)	TBD
Requirements for 2016-2017	779.8
Total, International Decade for People of African Descent	**1 815.1**
11. Report of the Secretary-General on the strengthening of property management at the Secretariat (A/69/___)	
Requirements for 2014-2015	–
One-time cost in 2014-2015 not required in 2016-2017	–
Advisory Committee on Administrative and Budgetary Questions (A/69/___)	TBD
Requirements for 2016-2017	2 500.0
Total, property management	**2 500.0**
D. Financial implications arising from draft resolutions of the Main Committees at the sixty-ninth session of the General Assembly	TBD
E. Reports anticipated at the resumed sixty-ninth sessions	
Strategic capital review	
Requirements for 2014-2015	
One-time cost in 2014-2015 not required in 2016-2017	
Advisory Committee on Administrative and Budgetary Questions (A/69/___)	TBD
Requirements for 2016-2017	9 000.0

Proposed programme budget outline for the biennium 2016-2017[a]		*Amount*
Total, strategic capital review	**9 000.0**	
Preliminary estimates relating to revised estimates and programme budget implications which will affect the budget outline to be adopted		**19 932.0**

Abbreviations: N/A, not applicable; TBD, to be determined.

[a] Formulated on the basis of information available as at 2 October 2014.

[b] Reflects the appropriation approved pursuant to General Assembly resolutions 68/247 B, 68/248 A-C, 68/268 and 68/279.

[c] Reflects mandates for 2014, adjusted for the expected discontinuation of missions and biennial provisions for new missions in 2014.

[d] The resources for 2016-2017 relating to the report of the Secretary-General on the strategic heritage plan will be proposed to be funded from a separate account and not under the regular budget. In addition, the revised estimates for 2014-2015 for the United Nations Mission for Ebola Emergency Response and the Office of the Special Envoy for Ebola will be submitted during the main part of the sixty-ninth session; however, no assumptions have been made regarding any continuation into 2016-2017.

[e] Resource requirements arising from the recommendations will be addressed in the context of the performance reports.